

# SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2024-25

## *Department of Commerce*

**Bachelor of Commerce**

### **Programme Outcomes (POs):**

- The purpose of the B. Com. course is to teach theoretical and practical knowledge on various business subjects and domains.
- Students can get thorough knowledge of finance and commerce.
- After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company
- After completing this course, the students' capacity to make judgments on a personal and professional level will grow.
- The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- It has the ultimate aim to create employability of the students in the job market especially in business organization and corporate sector and motivate them for their career as an Entrepreneur

### **Programme Specific Outcomes (PSOs):**

- 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
- 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

***ODD SEMESTER (1<sup>st</sup> Semester)***

***Course Name: Financial Accounting-I***

**Course Type: CC**

**Course Code: 24UN-COM-101**

**Class B. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

- Illustrate the understanding of theoretical framework of accounting and be able to prepare financial statements of business organizations with additional items.
- Prepare the financial statements for non-profit organization.
- Analyses and apply Accounting Standards according to requirements.
- Apply the knowledge and skills of accounting to prepare

***Course Name: Business Law***

**Course Type: CC-2**

**Course Code: 24UN-COM-102**

**Class B. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

After completing this course, the learner will be able to:

- Understand the provisions of Indian Contract Act.
- Know the obligations of buyer and seller for making the business agreements and contracts.
- Apply skills to initiate entrepreneurial ventures as partnership and LLP.
- Understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology

***Course Name: Business Management***

**Course Type: CC-3**

**Course Code: 24UN-COM-103**

**Class B. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

At the end of the course students will be able to:

- Gain knowledge about the conceptual framework of business management; development of management thought and knowing the emerging management thoughts.
- Understand the utility and application of planning and organizing functions of management.
- Assimilate and use the concepts of delegation, decentralization and staffing in organization.
- Comprehend the concept and applications of leadership styles, and controlling practices in organizations

***( 3<sup>rd</sup> Semester)***

***Course Name: Corporate Accounting - 1***

**Course Type: CC**

**Course Code: 19BC- 301**

**Class: B.COM II Year**

**Semester: 3rd**

**Course Outcomes:** At the end of the course students will be able to

- Understand the basic concepts of corporate accounts like Issue of Shares, Forfeiture of share, etc.
- Critically analyze and work on redemption of preference shares and debentures.
- Build the ability to interpret Company Final Accounts
- Exposed the knowledge on methods of Valuation of Shares and Goodwill
- Demonstrate the concept of internal reconstruction.

***Course Name: Business Regulatory Framework***

**Course Type: CC**

**Course Code: 19BC-302**

**Class B. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

- Students would recall various definitions and would be able to evaluate the provisions of Law of Contract 1872.
- Students would be able to examine various provisions of Sale of Goods Act, which includes formation, conditions and warranties in sale.
- Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.
- Students would be able to relate and apply various provisions related to Consumer Protection Act. They would be aware of the rights of consumer and various consumer forums.

***Course Name: Human Resource Management***

**Course Type: CC**

**Course Code: 19BC-303**

**Class B. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

- Demonstrate an understanding of key terms, theories/concepts and practices within the field of HRM
- Demonstrate competence in development and problem-solving in the area of HR Management
- Provide innovative solutions to problems in the fields of HRM
- Be able to identify and appreciate the significance of the ethical issues in HR
- Be able to evaluate HRM related social, cultural, ethical and environmental responsibilities and issues in a global context

***Course Name: Environmental Studies***

**Course Type: AECC**

**Course Code: 19 BC-304**

**Class B. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

- Understand the different concepts of E-Commerce.
  - Learn about Mobile Commerce and Mobile Banking.
  - Theoretical knowledge about cyber laws, security issues over web.
  - Apply skills to initiate online system of commerce.
- Understand the concepts & scope of E-Commerce and related laws.

***Course Name: E-commerce***

**Course Type: CC**

**Course Code: 19 BC-305**

**Class B. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

- Understand the different concepts of E-Commerce.
- Learn about Mobile Commerce and Mobile Banking.
- Theoretical knowledge about cyber laws, security issues over web.
- Apply skills to initiate online system of commerce.
- Understand the concepts & scope of E-Commerce and related laws.

***Course Name: Computerized Accounting System***

**Course Type: S.E.C.**

**Course Code: 19 BC- 306**

**Class B. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

At the end of the course students will be able to:

- Develop an understanding about computerized accounting systems.
- Get an insight about how to install Tally Prime and related operational aspects.
- Prepare analytical reports with the help of Tally Prime.
- Carry out the taxation related aspects in Tally Prime.

***( 5th Semester)***

***Course Name: Income Tax Law***

**Course Type: C.C**

**Course Code: 19BC- 501**

**Class: B.COM III Year**

**Semester: 5th**

**Course Outcomes:** At the end of the course students will be able to

- Describe the provisions in the income tax law.
- Understand the basic concept related to various heads of income.
- Ascertain the provisions of income from house property.
- Determine the concept of assessment.
- Familiar with the e-filing and submission of returns.
- Comprehend the technical terms related to Income Tax.

***Course Name: Cost Accounting -I***

**Course Type: C.C**

**Course Code: 19BC-502**

**Class B. Com III Year**

**Semester: 5th**

**Course Outcomes (COs):**

- Demonstrate an understanding of key terms, theories/concepts and practices within the field of cost Accounting.
- Students can enhance their knowledge in respect of Material Costing.
- Students can improve skills regarding different methods of issue of material and wages policy
- Apply the knowledge and skills of cost accounting to prepare.

***Course Name: Management Accounting***

**Course Type: C.C.**

**Course Code: 19 BC- 503**

**Class B. Com III Year**

**Semester: 5th**

**Course Outcomes (COs):**

At the end of the course students will be able to:

- Understand Management Accounting, difference between Fin., Cost and Management.
- Understand of Contemporary Issue in Management Accounting→
- Understand Standard Costing
- Understand Transfer Pricing and its methods'
- Understand Responsibility Accounting and its centers

***Course Name: Auditing***

**Course Type: C.C.**

**Course Code: 19BC- 504**

**Class: B.COM III Year**

**Semester: 5th**

**Course Outcomes:** At the end of the course students will be able to

- Understand the meaning and importance of auditing.
- Summarize the concepts of vouching and verification in auditing.
- Understand the difference between the auditing standards and procedures.
- Interpret the powers and duties of auditor.
- Demonstrate the trends in auditing.
- Understand various aspects of audit of business accounts.

***Course Name: Advertising and Sales Management***

**Course Type: D.S.E.**

**Course Code: 19BC-505 (A)**

**Class B. Com III Year**

**Semester: 5th**

**Course Outcomes (COs):**

- Understand Advertising, Types and Role of Advertising Agencies Understand Sales Management, Position of Sales Management in Promotion
- Understand Theories of Selling, Territory Management
- Understand Time Management, Management of Sales Quotas
- Understand Control Process and Distribution Channels, Ethical Issues in Sales Management and Ethical Issues in Sales Management

***Course Name: Retail Management***

**Course Type: D.S.C**

**Course Code: 19BC-506(B)**

**Class B. Com III Year**

**Semester: 5th**

**Course Outcomes (COs):**

- The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the Learning Outcome student's Creative and Competitive Skills.
- Clarify the concept and related terms in retailing.
- Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
- Understand various formats of retail in the industry.

***EVEN SEMESTER ( 2nd Semester)***

***Course Name: Financial Accounting-II***

**Course Type: C.C- 4**

**Course Code: 24UN-COM-201**

**Class: B. Com Ist Year**

**Semester: II**

**Course Outcomes (COs):**

**After completing this course the learner will be able to:**

- Illustrate the understanding of the poetical framework of accounting and able to prepare branch accounts and departmental accounts.
- Prepare the financial statements for hire purchase.
- Prepare accounting statements including reconstitution of partnership firms.
- Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

***Course Name: Company Law***

**Course Type: C.C- 5**

**Course Code: 24UN-COM-202**

**Class: B. Com Ist Year**

**Semester: II**

**Course Outcomes (COs):**

- CO1: Demonstrate an understanding of key terms, theories/concepts and practices within the field of Corporate Law.
- CO2: Students can enhance their knowledge in respect of Public and Private Companies.
- CO3: Students can improve skills regarding MOA and AOA .
- CO4: Students can improve skills regarding the powers and detailed description of Directors and companies meetings.

***Course Name: Principles of Marketing***

**Course Type: C.C- 6**

**Course Code: 24UN-COM-203**

**Class: B. Com Ist Year**

**Semester: II**

**Course Outcomes (COs):** At the end of the course students will be able to

- Define and explain core marketing terms and concepts.
- Explain how the environment affects a firm's marketing effort.
- Explain and describe influences on consumer behavior and the buyer's decision process.
- Demonstrate an understanding of the concepts of segmentation, targeting and positioning
- Demonstrate an understanding of the marketing mix and how it is used.
- Describe the role of marketing within service firms and non-profit organizations.
- Describe the types of marketing research and identify their role in a firm's marketing efforts

**( 4th Semester)**

**Course Name: Corporate Accounting - 1**

**Course Type: C.C.**

**Course Code: 19BC- 401**

**Class: B.COM II Year**

**Semester: 4th**

**Course Outcomes (COs):** At the end of the course students will be able to

- Acquire the knowledge in company accounts such as meaning of a company, amalgamation of a company.
- Understand the accounting treatment in amalgamation, liquidator's final statement of accounts.
- Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking.
- Evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts.

**Course Name: Corporate Law**

**Course Type: C.C.**

**Course Code: 19BC- 402**

**Class: B.COM II Year**

**Semester: 4th**

**Course Outcomes (COs):**

- CO1: Demonstrate an understanding of key terms, theories/concepts and practices within the field of Banking Laws.
- CO2: Students can enhance their knowledge about different banks.
- CO3: Students can improve skills regarding negotiable instrument act.
- CO4: Students can improve skills regarding determination and regulation regarding interests rate.

***Course Name: Marketing Management***

**Course Type: C.C.**

**Course Code: 19BC- 403**

**Class: B.COM II Year**

**Semester: 4th**

**Course Outcomes (COs):**

To understand the role of marketing within society and within an economic system. –

- To learn the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business. –
- To consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions. –
- To learn key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts. –
- To appreciate how a marketing perspective is important in your own personal and professional development.

***Course Name: Business Statistics***

**Course Type: CC**

**Course Code: 19BC-404**

**Class B. Com II Year**

**Semester: 4<sup>th</sup>**

**Course Outcomes (COs):**

- To Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision.
- To make them aware about an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and Correlation and Regression.
- To understand the Utility of Index Number.
- Student will able to understand the Concept of Theory of Probability and Probability distribution.

***Course Name: Banking & Banking Law***

**Course Type: C.C**

**Course Code: 19 BC- 405**

**Class B. Com II Year**

**Semester: 4<sup>th</sup>**

**Course Outcomes (COs):**

- CO1: Demonstrate an understanding of key terms, theories/concepts and practices within the field of Banking Laws.
- CO2: Students can enhance their knowledge about different banks.
- CO3: Students can improve skills regarding negotiable instrument act.
- CO4: Students can improve skills regarding determination and regulation regarding interests rate.

***Course Name: Business Ethics***

**Course Type: CC**

**Course Code: 19BC-406**

**Class B. Com II Year**

**Semester: 4<sup>th</sup>**

**Course Outcomes (COs):**

- Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.
- Comprehend the relationship between ethics, morals and values in the workplace.
- Analyze and understand various ethical philosophies to explain how they contribute to current management practices.
- Critically apply understanding of ethics of real-world contexts and gather and analyse information.
- Critically analyze the reasons of systematic failure of corporate governance that could spread from individual firms to entire markets or economies.

***Course Name: Statistics Analysis Through Software***

**Course Type: SEC**

**Course Code: 19BC-407**

**Class B. Com II Year**

**Semester: 4<sup>th</sup>**

**Course Outcomes (COs): After completing this course the learner will be able to:**

- Develop an understanding about SPSS Introduction, Advantages and Disadvantages, Data entry, data editor, view, variable view, Pivot table editor, Text output editor, Chart editor.
- Understanding about Procedures of Analysis: Descriptive Statistics, Custom Table, General linear Model, correlation Assignments, Regression, Loonier, Classify, Data reduction, scale.
- Understand to Time series, Auto correlation, Procedures of Analysis: Spectral, Survival, Bar, Line, Area, Pie chart
- Understand to Box plot, Pareto, Control, Normal PP Plots, Normal QQ Plots, Sequences, Report

**( 6th Semester)**

***Course Name: Tax Procedure and Practices***

**Course Type: CC**

**Course Code: 19BC-601**

**Class B. Com III Year**

**Semester: 6th**

**Course Outcomes (COs):**

- Students will able to understand the calculation of tax properly
- The income tax system is adequately understood by students, and they can learn about the various tax rules.
- To provide information about the Income Tax Act of 1961's Audit Report Preparation, Income Tax Return Submission, Advance Tax, Tax Deducted at Source, and Tax Collection Authorities
- The basic ideas of auditing and many tax aspects will be covered by the students.

***Course Name: Cost Accounting -II***

**Course Type: CC**

**Course Code: 19BC-602**

**Class B. Com III Year**

**Semester: 6th**

**Course Outcomes (COs):**

- CO1: Demonstrate an understanding of key terms, theories/concepts and practices within the field of cost Accounting.
- CO2: Students can enhance their knowledge in respect of Process Costing.
- CO3: Students can improve skills regarding different methods of budgetary control.
- CO4: Students can improve skills regarding different methods of Contract Costing.

***Course Name: Financial Management***

**Course Type: CC**

**Course Code: 19BC-603**

**Class B. Com III Year**

**Semester:6<sup>th</sup>**

**Course Outcomes (COs):**

- Demonstrate the roles and importance of finance function.
- Describe the theories of capital structures.
- Articulate the basic concept related to cost of capital.
- Ascertain the factors affecting dividend.
- Determine the factor influencing working capital and its importance.
- Emphasize on management of funds and its allocation.

***Course Name: Goods & Service Tax***

**Course Type: CC**

**Course Code: 19BC-604**

**Class B. Com III Year**

**Semester: 6th sem**

**Course Outcomes (COs):**

The study of this course aims at instilling in students the knowledge and understanding of the following:

- Basic knowledge of GST Act and Rules 2017
- Mode of Registration under GST
- Item wise GST rates
- Accounting entries under GST Regime
- Levy and collection of Tax
- Input Tax Credit under CGST Act, 2017
- Filing of returns

***Course Name: Financial Market Operations***

**Course Type: DSE**

**Course Code: 19BC-605B**

**Class B. Com III Year**

**Semester: 6th sem**

**Course Outcomes (COs):**

- CO1: Demonstrate an understanding of key terms, theories/concepts and practices within the field of financial market operations.
- CO2: Students can enhance their knowledge in respect of money market and capital market.
- CO3: Students can improve skills regarding functionaries on stock exchange.
- CO4: Students can improve skills regarding role of financial institutions in India.

***Course Name: Entrepreneurship and small scale business***

**Course Type: DSE**

**Course Code: 19BC-606A**

**Class B. Com III Year**

**Semester: 6<sup>th</sup> sem**

**Course Outcomes (COs):**

**After completing this course the learner will be able to:**

- Understand Meaning of Entrepreneurship: Emergence of Entrepreneurship, Knowledge and Skills Requirement, Role of Entrepreneurship in Economic Development, Managerial vs. Entrepreneurial Approach Types of Entrepreneurs.
- Understand Generating Business Idea -Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning, Competitor and Industry Analysis; Feasibility Study- Market Feasibility, Operational Feasibility, Financial Feasibility
- Understand Preparation of Business Plan, Presenting Business Plan to Investors, Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions, Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility.
- Understand Functional Plans: Marketing Plan, Steps in Preparing Marketing Plan, Contingency Planning.

***Course Name: Corporate Social Responsibility and Business Ethics***

**Course Type: MDC - 1**

**Code:24UN-COM-MDC101**

**Class B.A. I Year**

**Semester: 1st**

**Course Outcomes:** At the end of the course students will be able to

1. To Understand the business ethics to provided the best practices of business ethic.
2. To learn the values and implement in their careers to become a good managers.
3. To develop various corporate social responsibility and practice in their professional life.
4. To imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

***Course Name: Personal Finance***

**Course Type: CC-2**

**Course Code: 24UN-COM-MDC101**

**Class B.A. I Year**

**Semester: 1st**

**Course Outcomes (COs):**

- **After completing this course, the learner will be able to:**
- Understand the basics of personal finance and personal financial planning.
- Gain the knowledge of investment and different investment avenues available for managing finance
- Understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance
- Do insurance planning, tax and estate planning and retirement planning.