B.Com (Regular) with NEP

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 courses.
- The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day today 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 etc.

Course outcomes

<u>Year: First</u>

Semester: First

Course Code: -C010101T,

Course Title: Business Organisation

- Apply the fundamental knowledge and exposure to concepts theories and practices in the field of Management.
- Understand the work techniques of Organizations to ensure success and timely completion of tasks.
- Understand the importance of motivation in building a strong and competitive Business

Organization.

- Understand the importance of Leaders and Leadership in the context of Business Organizations.
- Understand the different Determinants of Individual Behaviour and how these can be used for the benefit of the Organization.

Year: First

Semester: First

Course Code: -C010102T,

Course Title: Business Stastistics

- Analyse statistical data graphically using frequency distributions and cumulative frequency distributions.
- Analyse statistical data using measures of central tendency, dispersion.
- Mean and variance, and making decisions.
- Identify the characteristics of different discrete and continuous distributions.
- Identify the type of statistical situation to which different distributions can be applied.

Year: First

Semester: First

Course Code: -C010103T,

Course Title: Business Communication

- Basic forms of communication with models and processes.
- Theories of communication.
- Concept of Audience analysis.
- Development of positive personal attitudes.

- Swot analysis and uses in corporate sector.
- Models of communication.
- Formal and informal communication networks in business.
- Types, Advantages & Disadvantages of Grapevine Communication.
- Barriers and improving of communication.
- Presentations and reports writing.
- Meaning and functioning of Group discussion, seminars and mock interviews.
- Principles of effective communication.
- Writing skills of Business letter's including Editing and office memorandum.
- Formal & other types of report writing.
- Principles & presentation skill of oral presentation.
- Non-verbal aspects of communicating.
- Principles of effective listening.
- Appearing & conducting interviews procedure.
- Modern forms of communication.

<u>Year: First</u>

Semester: First

Course Code: -C010104T,

Course Title: Introduction to Computer Application

- To make students familiar with computer environment.
- To make students familiar with operating systems.
- To make students aware of accounting packages like tally.
- To develop skill among students in applications of internet in commerce education.

Year: First

Semester: Second

Course Code: -C010201T,

Course Title: Business Management

- Describe the influence of historical forces on the current practice of management.
- Identify and evaluate social responsibility and ethical issues involved in
- Business situations and logically articulate own position on such issues.

- Explain how organisations adapt to an uncertain environment and identify
- Techniques managers use to influence and control the internal environment.
- Describe the process of management's four functions: planning, organizing, leading, and controlling.
- Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
- Evaluate leadership styles to anticipate the consequence of each leadership style.

<u>Year: First</u>

Semester: Second

Course Code: -C010202T,

Course Title: Financial Accounting

1. Students will recognize commonly used financial statements, their components and how information from business transactions flows into these statements.

2. Students will demonstrate progressive learning in the elements of managerial decision making, including planning, directing and controlling activities in a business environment.

3. Students will be able to demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well.

4. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

5. Students will be able to demonstrate knowledge of various advanced accounting issues related to Financial Accounting within a global and or ethical framework.

Year: First

Semester: Second

Course Code: -C010203P,

Course Title: Computerised Accounting

- Enter entry-level training positions in companies where accounting departments may be specialized or all inclusive;
- Apply select computerized accounting software to analyse and record transactions including general accounting transactions;
- Demonstrate the ability to process accounts payable, accounts receivable, inventory control, and/or payroll;
- Demonstrate an understanding of the federal tax structure as its applies to both individuals and corporations;
- Communicate effectively in a professional accounting workplace environment;
- Demonstrate ethical behaviour and confidentiality with financial data;
- Display positive interpersonal skills as a member of a business work team.

<u>Year: First</u>

Semester: Second

Course Code:- C010204T,

Course Title: Essentials of E-Commerce

To enable the students to become competent to understand the mechanism for excelling in

E-Commerce based employment and self-employment opportunities:

- Understand the fundamental and importance of E-commerce
- Gain knowledge of different types in E-commerce: C2C, C2B, B2C, B2B, and G2C
- Analyze the impact of E-commerce on business models and strategy
- Learn about the infrastructure for E-commerce

• Learn the key features of Internet, Intranets, Extranets and web technology and how they relate to each other.

• Understand EDI as an exchange of business documents in a standard electronic format between business partners.

- Know the legal issues and privacy in E-Commerce
- Assess the electronic payment systems
- Be familiarize with E-Marketing & E-Advertising in E-commerce.

Year: First

Semester: Second

Course Code: -C010205T,

Course Title: Business economics

This course in meant to acquaint the student with the principles of business economics as are applicable in business:

1. Understand and apply supply and demand analysis to relevant economic issues;

2. Apply marginal analysis to the "firm" under different market conditions;

3. Understand the causes and consequences of different market structures;

4. Apply economic models to examine current economic issues and evaluate policy options for addressing these issues;

5. Analyse the causes and effects of changes in real GDP;

6. Understand the concept of macroeconomic equilibrium and implications for the management of the business cycle;

7. Identify and explain changes in the money supply and analyse the effects of monetary policy changes on the Indian economy;

8. Analyse the importance of international trade to the Indian economy and evaluate the effects of government policy measures on the exchange rate and trade.

Year: Second

Semester: Third

Course Code: -C010301T,

Course Title: Company Law

Main objectives of this subject to provide the knowledge of company, shares and kinds of company etc.

- Describe in general terms what business is.
- Demonstrate an appreciation of the concepts of capital i.e. Equity, Preference and debenture non as I.P.O.
- Identify the main types of business medium determine the assets and liabilities of a company using numeracy skills.
- Preparation of memorandum of Association & Articles of Association.
- Issuing prospectus by appropriate authorities following rules & regulations.
- Plays & significant role for Board of Directors working in companies.
- Rules & regulations for prevention of oppression and mismanagement.
- Procedure of winding up of company.

Year: Second

Semester: Third

Course Code: -C010302T,

Course Title: Cost Accounting

This course exposes students to broad range of cost accounting concepts and their terminology. Topics include how to identify, measure and accumulate direct and indirect costs how to apply burden, introduction to job costing system.

- Select the costs according to their impact on business.
- Explains the relationship between cost and financial accounting.
- Defines the concepts of cost, expense, loss and revenue.
- Interpret allocation of overheads.
- Explain the concept and role of cost accounting in the business management of Manufacturing and non-manufacturing companies.
- Use accounting methods of cost calculation.
- Preparation of production cost sheet and cost of goods sold statement.
- Calculates product cost according to the process costing.
- Identify relevant information and analyse decision making.
- Identify and determine cost behaviour.

Year: Second

Semester: Third

Course Code: -C010303T,

Course Title: Business Regulatory Framework

- Demonstrate an understanding of the Legal Environment of Business.
- Apply basic legal knowledge to business transactions.
- Communicate effectively using standard business and legal terminology.
- Affects business analyse the nature and terminology of contract law.
- Demonstrate recognition of the requirements of the contract agreement.
- Demonstrate understanding of contract consideration and capacity.
- Demonstrate recognition of the genuineness of assent in contract formation.
- Demonstrate understanding of legality and statute of frauds in contracts.
- Identify contract remedies.
- Demonstrate recognition of transactions involving the UCC sales.

Year: Second

Semester: Third

Course Code: -C010304T,

Course Title: Inventory Management

- To ensure continuous supply of materials.
- To ensure uninterrupted production process.
- To minimize the risks and losses incurred due to shortage of inventory.
- To ensure better customer services.
- Avoiding of stock out danger.
- To minimize the capital investment in the inventory.
- To minimize inventory costs.
- Economy in purchase.
- Unnecessary investment of funds and reduction in profit.
- Increase in holding costs.
- Loss of liquidity.
- Deterioration in inventory.

Year: Second

Semester: Fourth

Course Code: -C010401T,

Course Title: Income Tax Law & Accounts

Successful completion of this course, a student will be able to:

- Acquire the complete knowledge of basic concepts of income tax
- Understand the concept of exempted incomes.
- Understand the provisions of agricultural income.
- Calculate Residential status of a person.

• Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals.

- Compute the income under the head "Income from Salary"
- Compute income under the head "Income from House Property"
 - Compute income under the head "Income from Business or Profession".
 <u>Year: Second</u>

Semester: Fourth

Course Code: -C010402T,

Course Title: Fundamentals of Marketing

- Apply intellectual property concepts to guide brand development within the established legal framework.
- Given an organization's mission, use the product life cycle, situational analysis,
- Environmental scanning, and sustainable competitive advantage to correctly identify viable market segments.
- Use applied market research and elements of the market planning process to
- Create a marketing plan.
- Develop a market research plan and conduct basic research using primary and secondary sources.

Year: Second

Semester: Fourth

Course Code: -C010403P,

Course Title: Digital Marketing

- Identify the core concepts of digital marketing and its role in businesses or organisations
- Know about digital marketing strategy and planning
- Check current marketing approaches and recognise areas for enhancing performance
- Create marketing strategies to reach the target audience
- Gather, process and analyse consumer data to make informed digital marketing decisions
- Spot digital marketing issues and offer solutions based on the vital examination of digital marketing information
- Gain knowledge of social media platforms such as Twitter, Facebook and Instagram
- Get to know pay-per-click (PPC) marketing, including Google AdWords
- Know about online advertising such as ad networks and behavioural targeting
- Understand everything about search engine optimization (SEO)
- Learn about email marketing and content marketing

Year: Second

Semester: Fourth

Course Code: -C010404T,

Course Title: Fundamentals of entrepreneurship

- Understanding the nature of entrepreneurship.
- Understand the function of the entrepreneur in the successful, commercial Application of innovations.
- Confirm an entrepreneurial business idea.
- Identify personal attributes that enable best use of entrepreneurial opportunities.
- Explore entrepreneurial leadership and management style.

Year: Second

Semester: Fourth

Course Code: -C010405T,

Course Title: Tourism and travel management

- Ability to develop understanding and analysing skills
- Develops thought process thinking
- Exposed to the modern technology
- Develops interpersonal communication
- Inculcates teamwork and networking culture
- Developing ethical understanding in all learning and deliverables
- Thrive towards sustainability
- Recognize about employment opportunities
- Comprehend the necessity of being proactive to society
- Understand the need of continuous learning
- Socially responsible
- Entrepreneurial excellence

<u>Year: Third</u>

Semester: Fifth

Course Code: -C010501T,

Course Title: Corporate Accounting

- A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
- The ability to account for a range of advanced financial accounting issues.
- An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for intercompany investments.
- The ability to prepare consolidated accounts for a corporate group.
- An understanding of the principles of accounting for investments in associates.
- The ability to analyses complex issues, to formulate well-reasoned and Coherent arguments and to reach well considered conclusions.
- Strong verbal and written communication skills.

Year: Third

Semester: Fifth

Course Code: -C010502T,

Course Title: Goods and Services Tax

To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.

• To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

• To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.

• To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

• To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Year: Third

Semester: Fifth

Course Code: -C010503T,

Course Title: Business Finance

- Demonstrate understanding of the finance function
- Demonstrate understanding of the goals of the finance manager
- Identify the basic financial environment and institutions
- Perform analytical reviews of financial results, proposals, and plans
- Identify funding sources, instruments, and markets
- Demonstrate knowledge of the value of money over time and its uses
- Demonstrate knowledge of a basic financial vocabulary
- Recognize the importance of ethics

Year: Third

Semester: Fifth

Course Code: -C010504T,

Course Title: Principles and Practices of Insurance

- The course highlights the Basics of
- Banking, Origin, Need, Types, Scope and
- Functions of Banking Need for Regulation and Supervision
- To explain about the various technologies used in banking
- It also makes students aware about Banking Operations -Types of accounts -
- Banking Services Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI
- To acquaint the working of insurance companies
- Students will be well acquainted for Understanding Risk Kinds of business risks Need and Scope of insurance -Evolution of.
- insurance Principles of insurance Types of insurance and policies Risk and Return relationship
- To explain about Insurance Industry Environment
- The Insurance Industry Environment is also covered to give students knowledge about the current working Insurance
- Business Environment in India

Year: Third

Semester: Fifth

Course Code: -C010505T,

Course Title: Monetary theory and Banking in India

- Explain and discuss why people hold money
- Understand the working of the monetary policy
- Describe the working of commercial banks
- Understand the role and functioning of RBI

Year: Third

Semester: Sixth

Course Code: -C010601T,

Course Title: Accounting for Mangers

Critically analyse and provide recommendation to improve the operations of organization through the application of management accounting techniques.

- Understand and describe strategic management accounting.
- Make decisions based on customer profitability using activity costing.
- Identify the major principles of accounting.
- Describe the different types of business organizations and the financial statements they rely on.
- Predict fixed, mixed and variable cost behaviors.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
- Determine relevant revenues and costs for both short and long term decision making.
- Present a variety of managerial decision based on differential analysis.
- Analyze a statement of cash flows & funds flows statement.
- Describe the financial and non-financial data that managers use to measure performance.
- Explain how capital budgeting in used in decision making

Year: Third

Semester: Sixth

Course Code: -C010602T,

Course Title: Auditing

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

- Demonstrate on understanding of the nature and scope of auditing and related services.
- Describe and discuss the regulatory framework of auditing and related services.
- Show understanding and explain the ethical standards of an auditor.
- Distinguish between auditing and accounting.
- Differentiate three main types of audits.
- Describe auditors and management responsibilities and audit objectives.
- Explain how analytical procedures are used on audit tool.
- Illustrate the effects of technology on internal controls of business.
- Show understanding and be able to interpret different types of audit reports.
- Legal process of compulsory and voluntary winding up of the company.

Year: Third

Semester: Sixth

Course Code: -C010603R,

Course Title: Comprehensive Viva

- you understand the ideas and theories that you have put forward,
- you can answer questions about elements of your work that the examiners have questions about,
- you understand the broader research in your field and how your work contributes to this,
- you are aware of the limitations of your work and understand how it can be developed further,
- your work makes an original contribution, is your own and has not been plagiarised.

Year: Third

Semester: Sixth

Course Code:- C010604T,

Course Title: Financial Institutions and market

- Financial architecture of an economy and its key players.
- The fabrication of Indian Financial markets.
- Working of Capital market, debt market, money market in India
- Functioning of different players in the financial market including Regulators like RBI ,SEBI, PFRDA and IRDA

Year: Third

Semester: Sixth

Course Code: -C010605T,

Course Title: Human resources Management

Course outcome: After completion of this course students will be able to:

- Learn the development, implementation, and evaluation of employee recruitment,
- Selection, and retention plans and processes.

- Develop the knowledge, skills and concepts needed to resolve actual Human Resource
- Management Problems or issues.
- Evaluate the procedures and practices used for Recruiting and Selecting suitable employees.
- Assess Training requirements and design a successful orientation and training program.
- Explain the responsibilities of Management, HRM Specialists, Managers, and Employees in managing the employment relationship in a Unionized or a Non-Unionized Environment.

Year: Third

Semester: Sixth

Course Code: -C010606T,

Course Title: Business Ethics & corporate governance

Course outcome: After completion of this course students will be able to:

- Understand the importance of Values and Ethics in Business.
- Learn a background to Ethics as a prelude to learn the skills of ethical decisionmaking and, then, to apply those skills to the real and current Challenges of the information professions.
- Examine the Steps for measurement and reporting with reference to guidelines like the local reporting initiative.
- Consider the material issues in reporting Sustainability and CSR.
- Analyse the role and implementation of Ethics, Human Rights, Governance,
- Employee Engagement, Community Investment, Stakeholder Engagement,
- Environmental Responsibility, Diversity and Inclusion Strategies etc.