

Department of Commerce

HONOURS

COURSE OUTCOMES

SEM 1

FINANCIAL ACCOUNTING-I (FACA COR01T)

1. develop the ability to understand the nature and purpose of Financial Accounting
2. develop the ability to use Accounting concepts and principles
3. Increase the ability to use basic Accounting System like Recording, classifying, and Summarising all Business Transactions
4. Develop the knowledge to analyse the effect of all transactions in an organisation
5. compute claim of Insurance along with loss of pro

PRINCIPLE AND PRACTICE OF MANAGEMENT (FACACOR002T)

1. Students will be able to apply Business management theories in their real life business problems
2. Students will be able to increase business leadership and communication skill
3. Students shall learn and use latest ICT tools and technology for effective decision making.
4. Determine the most effective action to take in specific situations.
5. Evaluate approaches to addressing issues of diversity.

BUSINESS ECONOMICS (FACHGECO1T)

1. Students can understand and identify the economic variables in practical business atmosphere
2. Students will acquire the knowledge about Economics at micro level
3. Students will be able to understand the relationship between various policies of business and various marketing structure and pricing techniques.
4. Enumerate and identify the types of market and product pricing.
5. Identify and develop the in depth knowledge of business economics.

SEM 2

COST & MANAGEMENT ACCOUNTING I (FACACOR03T)

1. Students will understand the managerial accounting system.
2. Students will be able to classify the different costs involved in business process and also able to estimate the cost of the products and sale price.
3. They will be able to calculate the incentives and wages of employees in different ways
4. Students can develop the Knowledge in the practical applications of ratios, Budgetary control
5. Students will be able to frame estimate of Working-Capital/ projection of Working capital.

MARKETING MANAGEMENT & HUMAN RESOURCE MANAGEMENT (FACA COR 04T)

1. Students will be able to understand the fundamentals of marketing concepts.
2. This course enables the students to understand the principles and strategies of modern marketing practices.
3. Students will be able to plan, prepare and deliver a sales presentation that addresses the needs of the client.
4. Students can acquire the knowledge of employee recruitment process, selection, and retention plans.
5. Students can develop, implement, and evaluate employee orientation, training, and development programs.

BUSINESS MATHEMATICS & STATISTICS (FACHGEC02T)

1. Students will acquire the knowledge of mathematical and statistical tools and techniques to solve variety of business problems.
2. Students can construct rigorous arguments by framing precise statements that lend themselves to mathematical deduction or statistical inference
3. Interpret the results of mathematical calculations and statistical analyses, and use them to inform decision-making
4. Students can appraise reported mathematical and statistical results, carefully considering the validity of the underlying assumptions Students become able to analyse basic statistical data and mathematical calculations and use them to take different business decisions.
5. Students can develop themselves in the field of time management, team work, communication skills, research and different critical analysis.

SEM 3

BUSINESS REGULATORY FRAMEWORK (FACACOR05T)

- 1.. On completion of this course, learners will be able to: appreciate the relevance of Business law to individuals and businesses and the role of law in an economic, political and social context
- 2.Students will know various definition and can evaluate the provisions of law of Contract,1872
- 3.they will be able to examine the different provisions of sale of Goods Act and Negotiable Instrument Act and its applicability in money market.
4. They would be able to relate and apply various provisions of Consumers Protection Act which includes rights of consumers and various consumer forums.
5. Students can acquire the knowledge of Electronic commerce act, 1998.

DIRECT TAXATION (FACACOR06T)

1. Students become able to identify the technical terms related to direct tax
2. Students can determine the residential status and can compute Income from Different head like Salaries, House property, Capital Gains etc.
3. Students may know the different Deductions under Chapter VIA of the IT Act, 1961 and can compute Total Taxable Income Tax Liability of an individual
4. Students would discuss the various benefits/deductions under Chapter VI-A of the Income tax act, 1961.
5. Students will be able to compute the net total income of an individual.

FINANCIAL ACCOUNTING II (FACACOR07T)

1. Students can understand the Accounts of the Partnership firm and acquire knowledge for accounting of admission, retirement and dissolution of firm.
2. Pupil can understand of on version of Partnership into Limited Company
3. Students become able to know the Different types of Accounts like Branch Account Departmental Accounts.
4. Students will learn the Meaning of Instalment Payment System and Hire Purchase System
5. A Learner can acquire theoretical and practical knowledge on the processes and mechanics underlying investment.

BUSINESS COMMUNICATION & E-COMMERCE (FACHGEC03T)

1. Students will be able to penetrate into the Communication skills using modern technology
2. learners are conversant with business and official communications term and writing Skills.
3. Students can enhance E-commerce Knowledge and E-commerce skills for virtual environment
4. Students can expertise on e-commerce technology and can develop employability skills.
5. Application of tools and services to development of small scale e-Commerce applications.

INFORMATION TECHNOLOGY & ITS BUSINESS APPLICATION (FACSSEC 01M)

1. Students will learn to take managerial decision making and develop major functional areas of management information system along with enterprise, resource planning, Supply chain Management Customer Relationship Management etc.,
2. Learners will aware the relationship between data base management emerging MIS technology.
3. Learner will identify traditional outsourcing and cloud computing.
4. Students can design and use spreadsheets and database applications for business processes.
5. Students can design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs.

Indian Financial System (FACACOR12T)

1. Explain the broad features of Indian financial institutions with its apex banks' objectives and purview. Also understand the instruments to control credit in the country.
2. Effectively narrate the kinds and components of money with its regulatory system, be aware of the functions, objectives and limitations of commercial banks.
3. Identify the existence and development of non-banking financial institutions, know the important role of Mutual funds, LIC, investment companies etc., utilize and effectively participate in the development process.
4. Understand the conditions of financial markets and its impact in the economy.
5. Students learn the concept of micro finance and its importance in rural economy.

SEM 4

COST & MANAGEMENT ACCOUNTING-II (FACACOR10T)

1. Students will understand the managerial accounting system.
2. Students can demonstrate the ratios and budgetary control.
3. Students can develop the Knowledge in the practical applications of ratios, fund flow, cash flow statement and budgetary control and will have a good command on decision -making tools.
4. Students can prepare both the operating and financial budgets
5. Students can come up with techniques to control costs with an aim to achieve maximum profitability.

Entrepreneurship Development (FACHGEC04T)

1. Students acquire knowledge about the various aspects related to venture capital sources, raising funds with legal formalities and documentation.
2. Students can understand about the roles of entrepreneurs towards economic growth, employment opportunities, balanced industrial developments and prepare themselves to set up and manage own small business units.
3. Evaluate the phase of entrepreneurship development programme, establishing entrepreneurial system.
4. Students can select and prepare a good project.
5. Students understand the various sources of finance and mobilisation of fund.

COMPANY LAW (FACA COR 08T)

1. Students can understand the various clauses of Indian Companies Act 2013.
2. Students can the procedures of formation and winding up of a company.
3. Students can acquire the knowledge of different rules and regulations related to Shares and Debentures
4. Students can know about the appointment and removal of directors.
5. Students acquire the knowledge of conducting Board and Other Meetings.

Tax Return & Filing of Tax Return (FACHGEC04T)

1. It educates the learners about Tax return and Filing of Tax Return
2. The Students can understand the Income Tax Returns
3. Students will know the process of E-filing of Returns
4. Students can also know TDS Returns.
5. Students will be able to use the knowledge in the practical field of tax practice.

Indirect Taxation (FACACOR09T)

1. Students will be able to explain the various terms related to Goods and Service Tax (GST)
2. Students will be able to know about the time, place and value of supply.
3. Students can compute the amount of CGST, SGST and IGST payable after input tax credit adjustment
4. Students can also know how to obtain registration under GST Law.
5. Students will be able to use the knowledge in the practical field of tax practice

SEM 5

Corporate Accounting (FACADSE01T)

- 1 Students will be able to construct the financial statements of company within the frame work of India's AS.
2. Students can understand the accounting treatment on issue of Shares, Debentures, Forfeitures of shares and Redemption /buyback of shares and Debentures.
3. Students can prepare of Company Final Accounts along with Liquidation.
4. Students can understand about internal and external reconstruction of a company.
5. Students may acquire the knowledge of holding company accounts.

Banking & Insurance (FACADSE01T)

1. Students understand the various services offered and various risks faced by Bank.
2. They became aware regarding various banking innovations after nationalisation and get an overview about insurance industry.
3. Students can understand the various principles and provisions that govern the life insurance and general insurance contracts.
4. Students will know about IRDA, its powers and functions.
5. Learner can apply the banking ideas in Business life.

Auditing (FACACOR11T)

1. Students acquire the basic knowledge of auditing, vouching and verification and valuation of assets and liabilities and audit reports and investigation.
2. The know regarding qualification, appointment and removal of auditor.
3. Develop the skill required for verification and valuation of assets and liabilities and also became aware regarding the provision of Companies act 2013.
4. They gain practical exposers for conducting audit programme and acquire the job in audit firm.
5. Students can understand the Rights, duties & liabilities of an auditor, various types of auditing.

SEM 6

Financial Management (FACA COR 13T)

1. Students understand the objectives of Financial Management.
2. Students can evaluate the financial plan on the basis of cost of capital and they can arrive at a better financial decision by using knowledge in leverages.
3. Students become able to construct an optimal capital structure and can take better dividend decision.
4. The knowledge of Working capital Management help them to find out the adequate working capital for business function.
5. Students can assess the factors affecting investment decisions and opportunities presented to an organisation

Financial Statement Analysis (FACA DSE07T)

1. Acquiring concept of Accounting Students can apply the knowledge to understand managerial decision and Financial statement
2. It helps the students to know the reasons for relative changes either in profitability or in the financial position apart from knowing the short and long term liquidity and Solvency position .
3. Students can understand the operating efficiency and the present profit earning capacity of a business.
4. Students can apply financial statement analysis to assess the solvency, profitability, liquidity, and debt paying ability of a business.
5. Students can understand the causes and symptoms of corporate financial distress.

Research Methods & Project Work (FACACOR13T)

1. The students become able to understand some basic concept of research and its methodologies.
2. Students can select and define appropriate research problems and parameters.
3. Students can prepare a project proposal to undertake a project.
4. Students can organise and conduct research project and write a research report and thesis.
5. Students will be able to demonstrate the ability to choose methods appropriate to research objectives.

Business Ethics & Corporate Governance (FACA DSE08T)

1. Students know the relationship between ethics and business and comprehend the relationship between ethics, morals and values in the work place.
2. Students understand various ethical philosophies and their contributions to management practices.
3. The student will be able to analyse various ethical codes in corporate governance.
4. Students can learn about the Corporate Social Responsibility which stated in the Companies Act, 2013
5. Students can analyse the reasons of failure of corporate governance which is spread in the entire markets or economies.