

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 1st Semester

Subject : Financial accounting

Subject Code : 1.01

Learning Objective

1. To understand the meaning accounting and accountancy.
2. To understand the terms used in accounting system.
3. To know how the accounting entries are posted in books.
4. To know the accounting system for non profit organisation.

Learning Outcomes

After the completion of the course, Students will be able to

1. To record the basic journal entries.
2. Memorize how to calculate depreciation by applying various methods.
3. Maintain the financial statements of a business entity.
4. Rectify errors in accounts.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 1st Semester

Subject: Business Economics

Subject Code: 1.03

Learning objectives

1. Students will demonstrate their knowledge of the fundamental and technical concepts of economics.
2. Students will apply the basic theories of economics in critical thinking and problem solving.
3. Students will be able to identify and use economics terminologies in oral and written communications.
4. Students will be able to make decisions wisely using cost-benefit analysis.
5. Students will demonstrate an understanding of their personal interests, abilities, strengths, and weaknesses as they pertain to professional career fields.
6. Students will demonstrate a basic understanding of career options available to them and will establish career objectives.

Learning Outcomes

Upon successful completion of the course a student will be able to

1. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
2. Understand the links between household behavior and the economic models of demand.
3. Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
4. Understand the links between production costs and the economic models of supply.
5. Apply the concept of opportunity cost
6. Analyze operations of markets under varying competitive conditions

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 1st Semester

Subject: Business Management

Paper code: 1.04

Learning Objectives

1. To develop the knowledge of business and management principles.
2. To learn decision thinking and problem skills.
3. To study effective Organization and Organization structure.
4. To teach a sense of responsibility and a capacity for business management.
5. To enable an awareness of the global environment in which business operate.

Learning Outcomes

After Completion of this course the student would be able to-

1. Use business terms and concepts when communicating.
2. Explain the financial concepts used in making business decision.
3. Use effective communication skills to promote respect and relationship.
4. Utilize information by applying a variety of business and industry software and hardware to major business function.
5. Demonstrate a basic understanding of business management.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 1st Semester

Subject: Business Communication Skills

Subject Code: 1.05

Learning Objectives

1. To understand techniques of effective communication.
2. To make aware about barriers to communication with ethical context.
3. To understand the process of e-mail communication & minutes of meeting.
4. To understand the concept and structure of report writing.
5. To develop & improve various skills like communication, reading, listing, note making, persuasive speaking, body language & gestures.

Learning Outcomes

After conclusion of study the students will be able to:

1. To make effective and impressive communication.
2. To make communication in ethical manner.
3. Capable to make persuasive digital communication.
4. Capable to make abstract & summaries of proposals.
5. Better presentation and communication using proper body language.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcome
B.Com. 2nd Semester

Subject: Financial Accounting

Paper code: 2.01

Learning objectives

The module aims at helping the students to understand:

1. Difference between installment and hire purchase.
2. How to maintain books of recording under hire purchase installment method.
3. What is royalty accounts.
4. Recording entries of joint venture account.
5. What are dependent and independent branch.

Learning outcomes

1. Student can able to make necessary journal entries in the books of record under hire purchase method.
2. Able to maintain royalty and joint venture accounts.
3. Easily examine the dissolution of partnership.
4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 2nd Semester

Subject: Business Economics

Subject Code: 2.03

Learning Objectives

1. Students will be able to identify and explain economic concepts and theories related to the behavior of economic agents, markets, industry and firm structures, legal institutions, social norms, and government policies.
2. Students will be able to integrate theoretical knowledge with quantitative and qualitative evidence in order to explain past economic events and to formulate predictions on future ones.
3. Students will be able to evaluate the consequences of economic activities and institutions for individual and social welfare.
4. Students will be able to identify the basic features of alternative representations of human behavior in economics.

Learning Outcomes

By the end of this course it is expected that the student will be able to:

1. Apply marginal analysis to the “firm” under different market conditions;
2. Understand the causes and consequences of different market structures;
3. Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
4. Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcome

B.Com. 2nd Semester

Subject: Business Management

Paper code: 2.04

Learning Objective

1. To develop the knowledge of business and management principles.
2. To learn critical thinking and problem skills.
3. To study effective written and oral communication.
4. To teach a sense of responsibility and a capacity for business management.
5. To enable an awareness of the global environment in which business operate.

Learning Outcomes

After Completion of this course the student would be able to-

1. Use business terms and concepts when communicating.
2. Explain the financial concepts used in making business decision.
3. Use effective communication skills to promote respect and relationship.
4. Utilize information by applying a variety of business and industry software and hardware to major business function.
5. Demonstrate a basic understanding of business management.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 2nd Semester

Subject: Business Environment

Subject Code: 2.05

Learning Objectives

1. To understand the concept of business environment as well as internal and external components.
2. To understand the conceptual framework of income, saving and investment trends in the economy.
3. To understand the concept of international trade and balance of payment.
4. To understand the concept of inflation and parallel economy.
5. To study about monetary policy, industrial policy and privatization.

Learning Outcomes

After conclusion of study the students will be able to:

1. Define various elements internal as well as external affecting business environment.
2. Explain the techniques like SWOT analysis.
3. Define the terms like inflation, GDP, etc.
4. Define the consequences with regard to BOP.
5. Explain the economic trends and effect of Govt. policies as LPG.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B. Com. 3rd Semester

Subject: Corporate Accounting

Subject Code : C 3.01

Learning Objective

1. The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.
2. This subject describes the pattern of final accounts of the company.
3. It provides the knowledge of issue of shares and issue of debentures etc.
4. It also provides the methods of valuation of goodwill and shares.
5. This subject also differentiate profit and loss prior period to incorporation and post incorporation.

Learning Outcomes

After the completion of the course, Students will be able to

1. Learn about the journal entries of issue of shares and issue of debentures.
2. To know about the meaning of companies and working style of companies.
3. Know about about the final accounts of the companies.
4. Learn about the valuation method of shares and goodwill and measurement of performance of companies.
5. Work with profit prior to incorporation and post incorporation profits in companies accounts.
6. Learn about the concept of sources of redemption of debentures and redemption of preference shares.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 3rd Semester

Subject: Business Statistics

Subject Code: 3.02

Learning objectives

1. To Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision,
2. Obtain a point estimate for the variance and standard deviation of the conditional distribution of the response variable given a value for the predictor
3. To make them aware about confidence interval for the slope of the regression line,
4. 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 use this information to inform a business decision
5. To Construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision,
6. Students will Learn to Fit a simple linear regressions model and Interpret the slope and intercept (when appropriate),

Learning Outcomes

1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
3. Student will able to interpret the meaning of the calculated statistical indicators
4. Student will able to choose a statistical method for solving practical problems
5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
6. Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 3rd Semester

Subject: Business regulatory framework

Subject Code: 3.03

Learning Objective

1. To know the about the Indian contract act 1872 and what are the essential provisions.
2. To understand the meaning and the importance of contingent contracts and the consequences of breach of breach of contract.
3. To understand the concept of contact of Bailment and pledge.
4. To know the consumer protection act 1982.

Learning Outcomes

After the completion of the course, Students will be able to

1. Learn the difference between valid void and voidable contract.
2. Memorize difference between contract of guarantee and indemnity.
3. Analyze the rights and duties of pawnor and pawnee under contract of bailment.
4. Learn how to pursue the consumer rights under consumer protection act 1982.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com 3rd Semester

Subject: Corporate Law-I

Subject Code: C 3.04

Learning Objective

1. The main objectives of this subject to provide the knowledge of company, shares and kinds of the company.
2. It also describes the features of private companies in India and development of Indian company act.
3. This subject also describes the memorandum of association and article of association.
4. It also describes the prospectus and contents of prospectus.
5. This subject also describes the relationship between company and debenture holders.

Learning Outcomes

After the completion of the course, Students will be able to

1. Know about the concept of company and shares.
2. Know about the company law in the India.
3. Understand the use of the memorandum of association and article of association in a company, they also learn from this course.
4. Use of prospectus in a company.
5. Understand the relationship between company and debenture holders.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 3rd Semester

Subject: Macroeconomics

Subject Code: 3.05

Learning Objectives

1. Students will be able to describe the main macroeconomic theories of short term fluctuations and long term growth in the economy.
2. Students will be able to critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
3. Students will be able to identify the determinants of various macroeconomic aggregates such as output, unemployment, inflation, productivity and the major challenges associated with the measurement of these aggregates.
4. Students will be able to discuss the linkages between financial markets and the real economy, and how these linkages influence the impact of economic policies over differing time horizons.

Learning outcomes

Students will be able to

1. Understand the basics of national income accounting
2. Understand the causes and consequences of business cycles
3. Understand the roles of fiscal and monetary policy in fighting recessions and inflation
4. Understand factors that contribute to and detract from long-term economic growth
5. Apply economic reasoning to understand the operation of an economy
6. apply basic international trade and finance concepts to global pricing issues, including working with exchange rates.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes
B.Com. 3rd Semester

Subject: Human resource management

Subject Code: 3.06

Learning Objective

1. To provide knowledge about the importance of human resources management in an organisation and the scope of human resource management.
2. To understand the concept of recruitment, selection and training.
3. To develop in pupils the understanding of wages their objectives and various theories of wages.
4. To know the concept of industrial relations. and meaning of industrial unrest.

Learning Outcomes

After the completion of the course, Students will be able to

1. Learn the qualities of human resource manager in an organization.
2. Analysis the importance of different methods of training given to the employees in organization.
3. Memorize the difference between on the job training and of the job training.
4. Learn the participant of industrial relation and recruitment of good industrial relation programme.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes
B.Com. 4th Semester

Subject Corporate Accounting

Subject Code : 4.01

Learning Objective

1. The main objective of this subject to provide the knowledge of companies accounts.
2. It includes Accounts of Holding Company, Banking Company accounts.
3. It also describes the process of liquidation which is included in the company accounts.
4. This subject also provides the knowledge of amalgamation of the company.
5. It also helps students to give practical knowledge of accounts.

Learning Outcomes

After the completion of the course, Students will be able to

1. know about the companies all accounts.
2. get the Knowledge of banking system.
3. learn about Working format of companies.
4. understand Mutual funds investments.
5. Find out how can a company dissolve.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 4th Semester

Subject: Business Statistic

Subject Code: 4.02

Learning objectives

1. Students will Learn to Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision,
2. Students will Learn to Obtain a point estimate for the variance and standard deviation of the conditional distribution of the response variable given a value for the predictor
3. Students will Learn to Construct a confidence interval for the slope of the regression line,
4. Students will Learn to Obtain an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision
5. Students will Learn to Construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision,
6. Students will Learn to Fit a simple linear regression model and Interpret the slope and intercept (when appropriate),

Learning Outcomes

1. Student will be able to apply knowledge to solve simple tasks using computer (MS Excel)
2. Student will be able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
3. Student will be able to interpret the meaning of the calculated statistical indicators
4. Student will be able to choose a statistical method for solving practical problems
5. Student will be able to explain probability theory and probability distributions in relation to general statistical analysis.
6. Student will be able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcome

B.Com. 4th Semester

Subject: Business Regulatory Framework

Paper code: 4.03

Learning objectives

The module aims at helping the students to understand:

1. the partnership act 1932 and its provisions.
2. the concept of sale of goods act 1930.
3. About the negotiable instrument act 1881.
4. About the provisions of RTI 2005.

Learning outcomes

1. Can able to learn the conditions of partnership act.
2. Critically evaluate conditions and warranties of sale of goods act.
3. Aware about rights to information.
4. Can able to use negotiable instrument in practical life.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 4th Semester

Subject Corporate Law-II

Subject Code : 4.04

Learning Objective

1. Students will possess knowledge and understanding of substantive and procedural law;
2. Students will understand the exercise of proper professional and ethical responsibilities to clients and the legal system
3. Students will demonstrate an ability to use legal authority and perform legal analysis; an
4. Students will develop the skills to communicate more effectively in English about banking and financial law topics
5. Students interested in qualifying to take a US bar exam will meet eligibility and application requirements.

Learning outcomes

1. Student will able to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions.
1. Student will able to develop in the student an understanding of the free enterprise system and the legal safeguards of the same.
2. Student will able to demonstrate clearly and forcibly the generally accepted, but not always documented, proposition that law is an expression of the public will; that a law is valid in the real sense only when it is an expression of the public will.
3. Student will able to develop in the student an appreciation of the significant role played by the judiciary in the protection of individual liberty and private property.
4. Student will able to develop in the student habits of analytical thinking and logical reasoning as a technique for decision-making.
5. Student will able to develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility.
6. Student will able to enrich and make more meaningful the study of the other social sciences.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcome

B.Com. 4th Semester

Subject: Marketing Management

Paper code: 4.05

Learning objectives

The module aims at helping the students

1. To Understand the place and contribution of marketing to the business enterprise.
2. Identify the major basis of market segmentation.
3. To understand product life cycle.
4. To know the factors affecting pricing objectives.
5. To understand the concept of advertising and how this effect buying habits of consumers.
6. To understand how to promote sale.

Learning outcomes

1. Students can identify how consumer behaves differently.
2. Able to understand how a product passed from different stages.
3. Able to understand the difference between trademark and branding.
4. Able to describe the customer segmentation, target marketing and positioning.
5. Understand different methods of sale promotion.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 4th Semester

Subject: Banking and Banking Law

Subject Code: 4.06

Learning Objectives

By designed course students will:

1. Conversant with banking law's historic development and how it shaped today's bank regulatory regime.
2. Familiar with and able to navigate the various overlapping legal and regulatory regimes applying to banks and bank holding companies
3. Have Knowledgeable of the root causes of bank panics and wholesale runs (including particularly the wholesale runs which occurred during the 2008 financial crisis) and the regulatory framework which has evolved to address this systemic risk.
4. Be able to critically compare the bank regulatory system in the US comprised of multiple state and federal regulators with the "single financial regulator" system operating in many other jurisdictions

Learning Outcomes

Students successfully completing this course will be able to:

1. Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
2. Demonstrate an awareness of law and practice in a banking context.
3. Engage in critical analysis of the practice of banking law from a range of perspectives.
4. Organize information as it relates to the regulation of banking products and services.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 5th Semester

Subject: Taxation Law-I

Subject Code: 5.01

Learning Objectives

1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. To make aware about agriculture income, residential status and incidence/charge of tax.
3. To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
4. To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
5. To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

Learning Outcomes

After conclusion of study the students will be able to:

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Able to compute total income and define tax complications and structure.
4. Able to understand amendments made from time to time in Finance Act.
5. Differentiate between direct and indirect tax assessment.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 5th Semester

Subject: Cost Accounting-I

Subject Code: 5.02

Learning Objectives

1. To make aware about cost structure and cost elements.
2. To understand various techniques and methods of cost accounting.
3. To understand various aspects of material control & wastage.
4. To understand various aspects of labour control.
5. To understand classification of overheads & methods of absorption.
6. To understand the features of a cost-sheet & determining tender price.

Learning Outcomes

After conclusion of study the students will be able to:

1. Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
2. Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
3. Use methods of time-keeping & time-booking and manage idle & overtime.
4. Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
5. Use cost-sheet to compute unit cost of product.
6. Determine basis for computing tender price of a product.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes
B.Com. 5th Semester

Subject: Accounting for Management

Subject Code: 5.03

Learning Objective

1. To develop the knowledge of business finance and management decision.
2. To learn capital budgeting and different techniques
3. To study effective financial planning.
4. To teach a sense of responsibility and a capacity for accounting for management.
5. To enable an awareness of the global environment in which accounting management operate.

Learning outcome

After Completion of this course the student would be able to-

1. Use business finance terms and concepts when communicating.
2. Explain the financial concepts used in making accounting management decision.
3. Use effective communication skills to promote respect and relationship for financial deals.
4. Utilize information by applying a variety of business and industry software and hardware to major financial function.
5. Demonstrate a basic understanding of accounting management.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 5th Semester

Subject: Financial market operations.

Subject Code: 5.04

Learning objectives

1. To give them outline about the participants in the financial markets.
2. To aware the students about share and debt markets, and name their collective name.
3. To aware the students about the instruments of the money and bond markets.
4. To make them capable to distinguish between fixed-interest and interest-bearing markets.
5. To aware the students about the foreign exchange market and the organization of the financial markets.
6. To make them aware about the primary and secondary markets.

Learning outcomes

1. Student will able to understand the Australian banking system and describe the role of regulatory bodies in regulating how banks manage their capital.
2. Student will able to describe the types of equity securities that companies can use to raise equity capital and how these securities can be listed and traded on the Australian Stock Exchange.
3. Student will able to apply different company valuation techniques to determine share prices.
4. Student will able to describe the characteristics of different types of debt securities and be able to price them.
5. Student will able to describe different theories of how interest rates are determined and explain the relationship between the term to maturity, risk, and interest rates.
6. Student will able to understand the mechanics and conventions of the foreign exchange market and the motivation of different participants in trading foreign currencies.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 5th Semester

Subject: Entrepreneurship and small scale business

Subject Code: 5.05

Learning objectives

1. Demonstrate the ability to apply knowledge of key leadership concepts in an integrated manner.
2. Demonstrate the ability to identify and evaluate business opportunities and trends.
3. Demonstrate the ability to identify potential start-up models and resources given trends and opportunities.
4. Demonstrate the ability to apply knowledge of key leadership concepts in an integrated manner.
5. Demonstrate the ability to identify and evaluate business opportunities and trends.
6. Demonstrate the ability to identify potential start-up models and resources given trends and opportunities.
7. Demonstrate the ability to apply knowledge of business concepts and functions in an integrated manner

Learning outcomes

1. Student will able to understand the basic development of entrepreneurship as a profession.
2. Student will have a basic knowledge of human resource management for small business.
3. Student will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm
4. Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation.
5. Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
6. Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
7. Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
8. Student will evaluate different modes of entering into enterpreurship
9. Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcome

B.Com 5th Semester

Subject: International Trade

Paper code: 5.06

Learning Objectives

1. To develop the knowledge about the concept of international trade and its decision.
2. To learn different techniques and problem skills
3. To study effective written and oral communication.
4. To teach a sense of responsibility and a capacity for international trade.
5. To enable an awareness of the global environment in which international trade operate.

Learning outcome

After Completion of this course the student would be able to-

1. Use international trade terms and concepts when communicating.
2. Explain the international trade concepts used in making global decision.
3. Use effective communication skills to promote respect and relationship for international trade.
4. Utilize information by applying a variety of business and industry software and hardware to major international trade function.
5. Demonstrate a basic understanding of international trade.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 6th Semester

Subject: Taxation Law-II

Subject Code: 6.01

Learning Objectives

1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. To understand the provisions and procedure to compute total income and tax payable by an individual. HUF, Firms and AOP/BOI.
3. To understand various tax rebate & relief and procedure to file IT return.
4. To understand the concept of TDS and advance payment of tax.
5. To understand the concept of recovery and refund of tax.

Learning Outcomes

After conclusion of study the students will be able to:

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Define tax complications and structure.
4. Aware about IT authorities and their powers.
5. Aware about appeal & revision, tax penalties, offences and prosecutions.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objectives & Outcomes

B.Com. 6th Semester

Subject: Cost Accounting-II

Subject Code: 6.02

Learning Objectives

1. To make aware about cost structure and cost elements.
2. To understand various aspects of process costing along with joint and by-product.
3. To understand the concept of contract costing along with job and batch costing.
4. To understand the concept of budget and its controlling tools.
5. To understand the concept of standard and marginal costing.

Learning Outcomes

After conclusion of study the students will be able to:

1. Define the process to compute total cost of a product belong to various production processes.
2. Accumulate total cost of a contract assigned.
3. Able to prepare various budgets like fixed and flexible budgets.
4. Define the terms with regard to variance analysis.
5. Define the terms with regard to BEP analysis.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcome

B.Com. 6th Semester

Subject: Financial Management

Paper code:6.03

Learning Objective

1. To develop the knowledge of business finance and financial management decision.
2. To learn different techniques and problem skills
3. To study effective written and oral communication.
4. To teach a sense of responsibility and a capacity for financial management.
5. To enable an awareness of the global environment in which financial management operate.

Learning outcome

After Completion of this course the student would be able to-

1. Use business finance terms and concepts when communicating.
2. Explain the financial concepts used in making financial management decision.
3. Use effective communication skills to promote respect and relationship for financial deals.
4. Utilize information by applying a variety of business and industry software and hardware to major financial function.
5. Demonstrate a basic understanding of financial management.

RPS Degree College, Balana Mohindergarh
Department of Commerce
Learning Objective & Outcomes

B.Com. 6th Semester

Subject: Auditing

Subject Code: 6.04

Learning objectives

1. Students will Learn to describe how information technology affects internal control.
2. Students will Learn to Determine the appropriate audit report for a given audit situation.
3. Students will Learn the process of designing and performing tests of controls
4. Students will Learn the five conditions required to issue the standard unqualified audit report..
5. Students will Learn to explain methods used to obtain an understanding of internal control.

Learning Outcomes

1. Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.
2. Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;
3. Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques;
4. Student will understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;
5. Student will able describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios
6. Student will Explain the internal audit process including the professional standards applicable to the internal audit profession.