



RAO PAHLAD SINGH DEGREE COLLEGE

(Approved by DGHE / Govt. of Haryana & Affiliated to Indira Gandhi University, Meerpur)

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DEPARTMENT OF COMMERCE

PROGRAMME OUTCOMES

Programme: Commerce

- Enables learners to get theoretical and practical exposure in commerce sector which includes Accounts, Marketing, Management, Economics, Environment etc.
- Enhances decision making capability of students at personal and professional level.
- Develop communication skill and entrepreneurial skills of students to face the challenges of corporate world.
- Thus, after completing their programme students will develop a thorough understanding of the fundamentals in commerce.

PROGRAM SPECIFIC OUTCOMES

COURSE : B.COM

- This course will enable students to develop leadership & managerial skills and abilities, and be capable of preparing accounts.
- Students will be able to interact efficiently in both business as well as social aspect.
- This course will encourage entrepreneurship spirit among students and enable them to file ITR effectively.
- This course gives students theoretical and application based knowledge of company law and financial market.

PROGRAM SPECIFIC OUTCOMES

COURSE : M.COM

- Fundamental knowledge in different functional areas of management, economic theory
- Managerial skill of the students is developed by adopting practical approaches such as case study, self study and seminar, report writing and their application.
- Students get adequate exposure to operational procedures in Finance, Marketing, HRM, Banking and financial institutions, Management Accounting, Taxation law, International Marketing.
- Students interested in pursuing academic careers acquire the ability to bond with their specializations and come up with primary ideas of research with their application.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject : Financial accounting

Class: B.Com. 1st Sem.

Course 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 nonprofit organisation.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Management

Class: B.Com. 1st Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Communication Skills

Class: B.Com. 1st Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Computer Fundamentals-I

Class: B.Com. 1st Sem.

Course Objective

1. Understand the meaning and basic components of a computer system.
2. To learn generation, classification and application of computers.
3. Knowledge of computer equipment, including both hardware and software.
4. To learn input devices and output devices in detail.
5. To learn memory and its types in detail.
6. Introduced students to information, its need, use, characteristics and level of information.
7. Use word-processing software (MS-Word) to solve basic information systems problems.

Course Outcomes

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

1. Understand the concept of input and output devices of Computers and how it works.
2. Understand the concepts, structure, types and design of operating Systems.
3. Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.
4. Understand evolution of internet, its application and its basic services.
5. Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
6. Create and design a word document for general office use.
7. Students will have a working knowledge of paragraph formatting, macro and mail-merge in MS-Word.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Basics of Computers-I

Class: B.Com. 1st Sem.

Course Objective

1. Understand the meaning and basic components of a computer system.
2. To learn generation, classification and application of computers.
3. Knowledge of computer equipment, including both hardware and software.
4. To learn input devices and output devices in detail.
5. To learn memory and its types in detail.
6. Use word-processing software (MS-Word) to solve basic information systems problems.

Course Outcomes

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

1. Understand model, components of computer and how it works.
2. Understand the concept of input and output devices of Computers in detail.
3. Understand RAM, ROM and their types in detail.
4. Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
5. Create and design a word document for general office use.
6. Students will have a working knowledge of paragraph formatting, macro and mail-merge in MS-Word.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Operation System and Business Data Processing-I Class: B.Com. 1st Sem.

Course Objective

1. To understand the concept of Database Management System (DBMS).
2. Know about the roles of Database Administrator (DBA).
3. To understand the concept of keys in DBMS.
4. Understand and compare about the various models like Hierarchical Model, Network Model and Relation Model in database.
5. To understand the concept of operating system.

Course Outcomes

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

1. Learned about Database Management System (DBMS).
2. Learned about the concept of Database Administrator (DBA).
3. Able to identify the roles of Primary key and super key in DBMS.
4. Learned about the various models like Hierarchical Model, Network Model and Relation Model in database.
5. Learned about the concept of operating system.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Financial Accounting

Class: B.Com. 2nd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Management

Class: B.Com. 2nd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Environment

Class: B.Com. 2nd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Basics of Computers-II

Class: B.Com. 2nd Sem.

Course Objective

1. Understand the meaning and basic components of a computer system.
2. Knowledge of computer equipment, including both hardware and software.
3. Install, configure, and remove software and hardware.
4. To learn basic principles of using Windows operating system.
5. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.

Course Outcomes

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

1. Student will be able to understand the concept of input and output devices of Computers and how it works.
2. Students will be able to understand the concepts, structure, types and design of operating Systems.
3. Student will be able to recognize when to use each of the Microsoft Office programs to create professional and academic documents.
4. Student will be introduced to create and design a spreadsheet for general office use.
5. Students will have a working knowledge of basic functions and formulas in MS-Excel.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Computer Fundamentals-II

Class: B.Com. 2nd Sem.

Course Objective

1. Illustrate the model and functioning of a digital computer system.
2. Knowledge of number system, number arithmetic, ASCII & EBCDEC character set.
3. Knowledge of Software, its types and application package.
4. Install, configure, and remove software and hardware.
5. To learn basic principles of using Windows operating system.
6. Introduce students to the evolution of computer networks, its need, its types and the concepts data communication.
7. Use spreadsheet software i.e. MS-Excel for various operations on worksheet to solve basic information systems problems.

Course Outcomes

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

1. Understand the concept of input and output devices of Computers and how it works.
2. Understand the concepts, structure, types and design of operating Systems.
3. Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.
4. Understand evolution of internet, its application and its basic services.
5. Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
6. Create and design a spreadsheet for general office use.
7. Students will have a working knowledge of basic functions and formulas in MS-Excel.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Operation System and Business Data Processing-II Class: B.Com. 2nd Sem.

Course Objective

1. To understand the concept of Database Management System (DBMS).
2. Know about the roles of Database Administrator (DBA).
3. To understand the concept of keys in DBMS.
4. Understand and compare about the various models like Hierarchical Model, Network Model and Relation Model in database.
5. To understand the concept of operating system.

Course Outcomes

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

1. Learned about Database Management System (DBMS).
2. Learned about the concept of Database Administrator (DBA).
3. Able to identify the roles of Primary key and super key in DBMS.
4. Learned about the various models like Hierarchical Model, Network Model and Relation Model in database.
5. Learned about the concept of operating system.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Corporate Accounting

Class: B.Com. 3rd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Statistics

Class: B.Com. 3rd Sem.

Course 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),

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business regulatory framework

Class: B.Com. 3rd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Corporate Law-I

Class: B.Com. 3rd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Human resource management

Class: B.Com. 3rd Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject : Database Management System-I

Class: B.Com. 3rd Sem.

Course Objective

1. Learn and practice data modeling using the entity-relationship and developing database designs.
2. Understand the use of Structured Query Language (SQL) and learn SQL syntax.
3. Apply normalization techniques to normalize the database
4. Understand the needs of database processing and learn techniques for controlling the consequences of concurrent data access.
5. Understand the needs of Database Design

Course Outcomes

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

1. To describe data models and schemas in DBMS
2. To understand the features of database management systems and Relational database.
3. To use SQL- the standard language of relational databases.
4. To understand the functional dependencies and design of the database.
5. To understand the concept of Transaction and Query processing.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject : Structure Programming & Computer Graphics-I Class: B.Com. 3rd Sem.

Course Objective

1. Learn and practice Planning the Computer Programming
2. Introduction to 'C' language
3. Computer Graphics
4. conditional operators
5. Representations of Algorithms

Course Outcomes

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

1. To describe the objective of programming in computer.
2. To understand the features of C language.
3. To use of Computer graphics to improve quality of computer.
4. To understand the function of Conditional Operators.
5. To understand the concept of Algorithms.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject Corporate Accounting

Class: B.Com. 4th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Statistic

Class: B.Com. 4th Sem.

Course 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),

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Business Regulatory Framework

Class: B.Com. 4th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject Corporate Law-II

Class: B.Com. 4th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Marketing Management

Class: B.Com. 4th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject : Database Management System-II

Class: B.Com. 4th Sem.

Course Objective

1. Learn and practice Database Technologies.
2. Understand the technology and application of RAID.
3. Role of Decision Support System (DSS)
4. Advanced Database Models and Security
5. Database operation in Microsoft Access

Course Outcomes

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

1. To describe the latest technologies used in DBMS.
2. To understand the features of RAID and how it store data for future access.
3. To use of DSS to improve the quality of decision in Computer industries.
4. To understand the function the security issued to protect the database from unauthorized person.
5. To understand the concept of Microsoft Access and how to create tables and implement the data in tables.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Banking and Banking Law

Class: B.Com. 4th Sem.

Course 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

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject : Structure Programming & Computer Graphics-II Class: B.Com. 4th Sem.

Course Objective

1. Learn and practice about language C.
2. Understand the concept Pointer
3. Role of Array in C
4. Learn and practice Union and Structure in C.
5. Overview of Display Methods.

Course Outcomes

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

1. describe the concept of Programming.
2. understand the features of Pointer in C
3. understand the use of Array in C
4. understand the function of Union and Structure
5. understand the concept of Display Methods.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Taxation Law-I

Class: B.Com. 5th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Cost Accounting-I

Class: B.Com. 5th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Accounting for Management

Class: B.Com. 5th Sem.

Course 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.

Course 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. 5. Demonstrate a basic understanding of accounting management.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Financial market operations.

Class: B.Com. 5th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Entrepreneurship and small scale business

Class: B.Com. 5th Sem.

Course 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

Course 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 entrepreneurship
9. Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: CAD & Advanced topics in computers-I

Class: B.Com. 5th Sem.

Course Objective

1. To comprehend the concept of Artificial Intelligence.
2. To understand the concept of Knowledge based Expert System.
3. To understand the concept of Multimedia.
4. To understand the concept of Virtual Reality.
5. To understand the concept of Animation, Morphing.

Course Outcomes

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

1. Learned the concept of Artificial Intelligence.
2. Learned the concept of Knowledge based Expert System.
3. Learned the concept of Multimedia.
4. Learned the concept of Virtual Reality.
5. Learned the concept of Animation, Morphing.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Secretarial Practice

Class: B.Com. 5th Sem.

Course Objectives

1. To develop the knowledge about the concept of secretarial practice and its decision.
2. To learn different techniques and problem skills
3. To study effective transfer and transmission of shares.
4. To teach a sense of responsibility and a capacity for secretarial practice.
5. To enable an awareness of the global environment in which secretarial practice operate.

Course 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 decision.
3. Use effective communication skills to promote respect and relationship for secretarial practice.
4. Utilize information by applying a variety of business and industry software and hardware to major voting and proxy.
5. Get a basic understanding of different type of meeting of board of directors.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Essentials of E-Commerce

Class: B.Com. 6th Sem.

Course Objective

1. To understand the main activities of E-Commerce.
2. Learn about the various components of E-Commerce.
3. To understand the concept of online shopping and models of Electronic market.
4. To understand the concepts of instant messaging and Electronic Data Exchange.
5. Learn about the implementation of HTTP and Secure Electronic transaction.

Course Outcomes

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

1. Logically observed and experienced the main activities of E-Commerce.
2. Learned and evaluated about the various components of E-Commerce.
3. Conceptually learned the concept of online shopping and models of Electronic market.
4. Thoroughly learned the concepts of instant messaging and Electronic Data Exchange.
5. Learned about the implementation of HTTP and Secure Electronic transaction.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Taxation Law-II

Class: B.Com. 6th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Cost Accounting-II

Class: B.Com. 6th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Financial Management

Class: B.Com. 6th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Auditing

Class: B.Com. 6th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Indirect Tax

Class: B.Com. 6th Sem.

Course objectives

1. Students will learn to define various types of indirect taxes like, excise duty, customs duty(import and export),production linked tax, and Value Added Tax (VAT)
2. Students will acquaint with the sources of revenues of the government;
3. Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.
4. Student will learn to differentiate between CST and VAT.
5. Students will learn definitions of: indirect tax.
6. Discuss examples of goods/ services on which the government imposes indirect tax and reasons for that.

Course Outcomes

1. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
2. Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation .
3. Student will able to Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Central Excise Act, Customs Act, Service Tax, Value Added Tax, Central Sales Tax).
4. Student will able to understand Tax liability and taxable entities. Accounting treatment (simple and trilateral transactions) .
5. Student will able to examineThe method of tax credit. Inflows and outflows. Outflows: tax imposition, tax exemption, tax deduction.
6. Student will able to understand Inflows and outflows related to VAT. Imposition of tax and tax base. Delivery of goods and services. Tax rates . Periodic tax returns. Place of delivery of goods and services and its impact on VAT.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: International Trade

Class: B.Com. 6th Sem.

Course 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.

Course 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.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Computer Aided Drafting & Advanced Topics in Computer-II

Class: B.Com. 6th Sem.

Course Objective

1. To comprehend the concept of Artificial Intelligence.
2. To understand the concept of Knowledge based Expert System.
3. To understand the concept of Multimedia.
4. To understand the concept of Virtual Reality.
5. To understand the concept of Animation, Morphing.

Course Outcomes

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

1. Learned the concept of Artificial Intelligence.
2. Learned the concept of Knowledge based Expert System.
3. Learned the concept of Multimedia.
4. Learned the concept of Virtual Reality.
5. Learned the concept of Animation, Morphing.

DEPARTMENT OF COMMERCE

Course Objective & Outcomes

Subject: Information Technology in Business

Class: B.Com. 6th Sem.

Course Objective

1. To understand the concept of computer networks and communication system.
2. To understand the concept of database management system and its application in business.
3. To understand the concept of knowledge data discovery.
4. To understand the concept of Geographic Information System (GIS).
5. To understand the concept of wireless mobile computing.

Course Outcomes

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

1. Learned the concept of computer networks and communication system.
2. Learned the concept of database management system and its application in business.
3. Learned the concept of knowledge data discovery.
4. Learned the concept of Geographic Information System (GIS).
5. Learned the concept of wireless mobile computing.