

UMESCHANDRA COLLEGE

Department of Commerce Course Outcomes and Program Outcomes

COURSE OUTCOMES

B.COM 1ST SEMESTER		
SUBJECT	PAPER	OBJECTIVES
BUSINESS LAWS	CC 1.1 CHG	<ol style="list-style-type: none">1. To acquaint students with the basic concepts, terms and provisions of Mercantile and Business Laws.2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.
PRINCIPLES OF MANAGEMENT	CC 1.2 CHG	<ol style="list-style-type: none">1. To provide basic knowledge & understanding about business management concept.2. To provide an understanding about various functions of management.
FINANCIAL ACCOUNTING 1	CC 1.1 CH and CC1.1 CG	<ol style="list-style-type: none">1. To impart the knowledge of various accounting concepts2. To instil the knowledge about accounting procedures, methods and techniques, that builds the foundation for this course as well as professional courses like CA, CMA, CS.

B.COM 2ND SEMESTER

SUBJECT	PAPER	OBJECTIVES
E-COMMERCE AND BUSINESS COMMUNICATION	GE 2.1 CHG	<ol style="list-style-type: none">1. A student should become familiar with mechanism for conducting business through electronic means.2. To develop business communication skills through the application and exercises.
COMPANY LAW	CC 2.1 CHG	<ol style="list-style-type: none">1. To impart students with the knowledge of fundamentals of Company Law.2. To update the knowledge of provisions of the Companies Act of 2013.
MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT	CC 2.2 CHG	<ol style="list-style-type: none">1. To explain how marketing creates value for the consumer, the company, and society and why the customer is the cornerstone of marketing.2. To make a clear understanding of the marketing concept3. To help the students to understand the human resource functions in an organization.
COST AND MANAGEMENT ACCOUNTING 1	CC 2.1 CH and CC2.1 CG	<ol style="list-style-type: none">1. To impart the knowledge of basic cost concepts and elements of cost.2. To provide an understanding of various methods of costing and their applications.

B.COM 3rd SEMESTER

SUBJECT	PAPER	OBJECTIVES
FINANCIAL ACCOUNTING II	CC 3.1 CH and CC 3.1 CG	<ol style="list-style-type: none">1. To have a comprehensive understanding of the advanced issues in accounting.2. To acquire the knowledge of specialised accounting areas as in hire purchase, partnerships, business acquisition, investment, department etc for a firmer grip of the accounting syllabus of professional courses like CA, CMA, CS.

B.COM 4th SEMESTER

SUBJECT	PAPER	OBJECTIVES
ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS	CC 4.1 CHG	<ol style="list-style-type: none">1. To orient the learner towards entrepreneurship as a career option as well as creative thinking and behaviour for effectiveness in work and life.2. To imbibe the ethical spirit of doing business.
TAXATION I	CC4.1 CH and CC4.1 CG	<ol style="list-style-type: none">1.To provide basic knowledge about direct tax under provisions of Income Tax Act, 1961
COST AND MANAGEMENT ACCOUNTING II	CC4.1 CH and CC4.1 CG	<ol style="list-style-type: none">1. To learn about the higher application of cost accounting techniques and methods.2. To know the application of cost control techniques.

B.COM 5th SEMESTER

SUBJECT	PAPER	OBJECTIVES
AUDITING AND ASSURANCE	CC 5.1 CH and CC 5.1 CG	<ol style="list-style-type: none">1. To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirement and professional standards.
TAXATION II	CC 5.2 CH and DSE 5.1A	<ol style="list-style-type: none">1. To understand the computation of Total Income and learn Tax Management2. To understand the provisions of GST and Customs.
CORPORATE ACCOUNTING	DSE 5.2A	<ol style="list-style-type: none">1. To know the methods of valuation of goodwill and share.2. To acquaint the students with the amalgamation and reconstruction procedures of Companies as well as preparation of Company Final Accounts.3. To know the procedures of Redemption and Buy Back of Preference Shares and other Corporate Accounting issues that are fundamental in the CA, CMA, CS courses.

B.COM 6th SEMESTER

SUBJECT	PAPER	OBJECTIVES
COMPUTERISED ACCOUNTING AND E- FILING OF TAX RETURNS	SEC 6.1 CHG	<ol style="list-style-type: none">1. To enable the students to develop skills for Computerized Accounting.2. To enable the students to Prepare and submit the Income Tax Return (ITR) offline/online for individual taxpayer.
PROJECT WORK	CC 6.1 CH	<ol style="list-style-type: none">1. This paper helps the students to understand the research techniques, sampling etc used in business research. It prepares them for more advanced academic research in masters and post-masters level.
FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS	DSE 6.1 A	<ol style="list-style-type: none">1. This paper helps to explain how financial measures of corporate performance are calculated and used to assess credit worthiness of a business.
FINANCIAL MANAGEMENT	DSE 6.2A	<ol style="list-style-type: none">1. In this paper the students acquire the knowledge to manage the finance and financial requirements in business.

PROGRAMME OUTCOMES

After completing three years of Bachelor in Commerce (B.Com) programme, students would gain a thorough grounding in the fundamentals of Commerce and Finance. They will also gain systematic subject skills in the areas of commerce, business, accounting, economics, finance, auditing and marketing. Students will be able to recognise and sync with the features and roles of businessmen, entrepreneur, managers, consultant in the society. The base work to prove proficiency in competitive exams like CA, CS,CMA and other courses is also achieved by the advanced learners of this course. Additionally students imbibe the skills for effective communication, decision making, problem solving in day to day business affairs. They also acquire practical skills to work as tax consultant, audit assistant and other financial support services. This graduate course opens the field of higher education and advance research in commerce and finance.