

BACHELOR OF COMMERCE (HONS)

Aims of Bachelor Degree Programme

This programme will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the businessworld.

This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among students for upskilling and reskilling even in later part of life.

Structure of B.Com.(Hons.): Credit Distribution of B.Com.(Hons.)

Details of Courses under B.Com. (Honours)		
Course	Theory and Practical Classes	*Credits
		Theory and Practical Classes
I. Core Course	$14 \times 4 = 56$	$14 \times 5 = 70$
(14 Papers)		
Core Course Practical/ Tutorial*	$14 \times 2 = 28$	$14 \times 1 = 14$
(14 Papers)		
II. Elective Course		
(8 Papers)		
A.1. Discipline Specific Elective	$4 \times 4 = 16$	$4 \times 5 = 20$
(4 Papers)		
A.2. Discipline Specific Elective	$4 \times 2 = 8$	$4 \times 1 = 4$
Practical/ Tutorials*		
(4 Papers)		
B.1. Generic Elective /	$4 \times 4 = 16$	$4 \times 5 = 20$
Interdisciplinary		
(4 Papers)		
B.2. Generic Elective	$4 \times 2 = 8$	$4 \times 1 = 4$
Practical/ Tutorials*		
(4 Papers)		
Optional Dissertation or project work in place of one Discipline Specific Elective paper		
(6 credits) in 6th Semester		
III. Ability Enhancement Courses	$2 \times 4 = 8$	$2 \times 4 = 8$
1. Ability Enhancement Compulsory		
(2 Papers of 4 credits each)		
Environmental Science		
English Communication/ MIL		
2. Ability Enhancement Elective		
(Skill	$2 \times 4 = 8$	$2 \times 4 = 8$

Based)

(Minimum 2, Max. 4)

(2 Papers of 4 credits each)

Total Credit = 148

Total Credit = 148

Institute should evolve a system/ policy about ECA/ General

*wherever there is a practical there will be no tutorial and vice- versa

B.Com. (Hons.): Semester-I

Course Name: FINANCIAL ACCOUNTING

Course Objective

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the theoretical framework of accounting and to prepare financial statements

CO2: learn the accounting system of Consignment Business

CO3: learn accounting for hire purchase transactions and installment payment system

CO4: understand the concept of Sectional and Self Balancing Ledgers

CO5: understand the system of accounting for dissolution of a partnership firm in details

Course Name: BUSINESS LAWS

Course Objective

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: understand the legitimate rights and obligations under The Sale of Goods Act

CO4: apply their skills to initiate entrepreneurial ventures as LLP

CO5: understand the fundamentals of Internet based activities under the Information and Technology Act.

Course Name: MICRO ECONOMICS

Course Objective

To familiarize the students with the basic concepts of microeconomics and to enable them to understand the uses of such concepts in business applications

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.

CO2: analyse different approaches explaining the theoretical foundation of consumer behaviour.

CO3: understand the concepts of cost, nature of production and its relationship to Business

operations.

CO4: understand the concepts of different market forms and to analyse short run and long run equilibrium conditions for different market forms.

CO5: understand and analyse different theories related to determination of factor prices.

Course Contents

B.Com. (Hons.): Semester-II

Course Name: CORPORATE ACCOUNTING

Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures CO2: prepare financial statements of a company

CO3: develop an understanding of cash flow statements

CO4: understand the accounting for amalgamation and liquidation of companies CO5: prepare consolidated balance sheet for Holding company

Course Name: CORPORATE LAWS

Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996 and to enable students to analyse different case studies related to different issues of corporate law.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.

CO2: follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

Course Name: MACRO ECONOMICS

Course Objective

To provide the students with knowledge of enriching concepts and variables of macro-economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and longrun.

CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Name: HUMAN RESOURCE MANAGEMENT

Course Objective

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organisations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand basic nature and importance of human resource management. CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

B.Com. (Hons.): Semester-III

Course Name: INCOME TAX LAW AND PRACTICE

Course Objective

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from HouseProperty'.

CO3: compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

Course Name: MANAGEMENT PRINCIPLES AND APPLICATIONS

Course Objective

The objective of the course is to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the evolution of management and apprehend its effect on future managers.

CO2: analyze how organisations adapt to an uncertain environment and decipher decision

making techniques managers use to influence and control the internal environment.

CO3: comprehend the changes happening in organisation structure over time.

CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

CO5: appreciate the changing dynamics of management practice.

Course Name: BUSINESS STATISTICS

Course Objective

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.

CO2: gather knowledge about various probability concepts and distributions and their business applications.

CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

CO4: develop an understanding of the index numbers and their utility in daily life and stock market.

CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

Course Name: E-COMMERCE

Course Objective

To enhance skills for effective and contemporary applications of E-commerce.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

B.Com. (Hons.): Semester-IV

Course Name: COST ACCOUNTING

Course Objective

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of costsheet.

CO2: understand the accounting and control of material and labour cost.

CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of

various item of overheads

CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

Course Name: BUSINESS MATHEMATICS

Course Objective

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.

CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.

CO3: acquire competence to use computer for mathematical computations, especially with Big data.

CO4: obtain critical thinking and problem-solving aptitude.

CO5: evaluate the role played by mathematics in the world of business and economy.

Course Name: COMPUTER APPLICATIONS IN BUSINESS

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fastchanging digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making

CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Course Name: Indian Economy

Course Objective

To provide a background knowledge of Indian economy and to aware the students about the path of development that Indian economy travelled through.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic features of Indian Economy

CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country

CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country

CO4: conceptualize Indian Financial sector and address global issues related to economic development of the country

CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.

Course Name: ENTREPRENEURSHIP DEVELOPMENT

Course Objective

To inculcate the spirit of entrepreneurship among the learners to ensure materialization of entrepreneurial desire into a new venture.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences. CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

B.Com. (Hons.): Semester-V

Course Name: PRINCIPLES OF MARKETING

Course Objective

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: understand and analyze the process of value creation through marketing decisions involving product development.

CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.

CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Course Name: Fundamentals of Financial Management

Course Objective

To familiarize the students with the principles and practice of financial management

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off

CO2 – analyze capital budgeting process and capital budgeting techniques

CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm

CO4 - critically examine various theories of dividend and factors affecting dividend policy

CO5 - evaluate working capital requirement

Course Name: MANAGEMENT ACCOUNTING
(For Accounting Specialization)

Course Objective

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.

CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

Course Name: Advanced Financial Accounting

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about the different areas of financial accounting and to impart skills for recording various kinds of business transactions related to the specified areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.

CO2: Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.

CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .

CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.

CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.

Course Name: Accounting Theory

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about the accounting principles and practices.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Develop understanding of basic concepts of accounting theory and practice.

CO2: Understand the basic concept and purpose accounting concepts and conventions.

CO3: understand the concepts related to accounting income and its measurement.

CO4: understand and analyze the different concepts of capital and its relation to income, financial statement and its limitations

CO5: understand different concepts of assets and liabilities, their recognition criterion and need for their valuation.

Course Name: Financial Market

Course Objective

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India.

CO2: understand the concepts of Money Market and Capital Market

CO3: explain Commercial Banking and its Current developments.

CO4: explain concept of Non-Banking Financial Companies (NBFC's)

CO5: examine the Financial Services Industry

Course Name: Banking and Insurance

(For Finance Specialization)

Course Objective

To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the Concept of Risk, it's types, sources and measurements. CO2: learn the Concepts and Principles of Insurance and its operations.

CO3: develop insights into various types of Insurance

CO4: examine the Legal aspects of Insurance contract and Actuaries CO5: familiarize with the Regulatory Framework of Insurance

Course Name: Advanced Financial Management

(For Finance Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about different areas of financial management and to enable them to apply different techniques related to these areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Develop understanding of basic concepts of Indian capital market and its different components.

CO2: Understand the basic concept and purpose operating, financial and combined leverages.

CO3: understand the concepts and techniques related to financial statement analysis.

CO4: understand and analyze the different concepts of capital structure and relevant theoretical models with practical exposure.

CO5: understand different concepts of cash and receivables management.

Course Name: Tax Planning and Management
(For Taxation Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax planning and its management

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand basic concepts of tax planning, tax management, tax evasion and tax avoidance.

CO2: Understand the concepts of tax planning in respect of salary and house property .

CO3: understand the concepts of tax planning for a new business with reference to its location and to know about the related provisions for FTZ and SEZ .

CO4: understand the concepts of tax planning for a business with reference to its nature and to know about the relevant provisions for companies belonging to different sectors.

CO5: understand the concepts of tax planning and available tax concessions with reference to amalgamation, merger and demerger of companies and to know about implication of tax planning for decisions related to make or buy, owning or leasing, repairing and replacement of assets.

Course Name: Tax Practice and Procedures
(For Taxation Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about filing of different returns, procedure of tax deduction, tax collection etc. and relevant provisions of related acts.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1. To know about PAN, different ITR forms, filing of returns and assessment procedures.

CO2: Understand the concepts of TDS, TCS, tax recovery and settlement process.

CO3: understand different aspects of GST returns and related payments, refunds and penalties.

CO4: understand the process of tax recovery and settlement under GST.

CO5: understand the concepts and procedures of customs duty.

Course Name: Income Tax Return Filing
(For Taxation Specialization)

Course Statement

The aim of this course is to help students become familiar income tax return filing and build confidence in them that income tax return filing is 'learnable'. The course also helps the

learners become aware of income tax returns, its dependence on rules of income tax department. This course will be offered under six headings as given below:

Course Level Learning Outcomes-

Some of the course learning outcomes that learners of this course are required to demonstrate runs thus:

CO1: Identify deviant use of income tax portal of government of India

CO2: Filing of Income Tax Returns

CO3: Recognize their own ability to improve their own competence in the field of Taxation

CO4: Understand the process of E-filing of Income Tax Returns

CO5: Tax Planning ability

B.Com. (Hons.): Semester-VI

Course Name: Auditing and Corporate Governance

Course Objective

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcome

After completing the course, the student shall be able to:

CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: understand the concept of corporate governance in organisations and its essence for management.

CO3: provide and assimilate information leading to failure of organisation and corporate scams.

CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: understand the corporate governance framework in India

Course Name: Indirect Tax Laws

Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Course Name: Corporate Reporting
(For Accounting Specialization)

Course Objective

To impart knowledge about International financial reporting standard, Indian accounting standards and to provide the fundamental knowledge about corporate reporting.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basics of corporate reporting and its role in business world.

CO2: understand the conceptual framework of corporate reporting and different principles underlying corporate reporting.

CO3: understand different Indian accounting standards and their importance.

CO4: understand different aspects of IFRS and its convergence with Indian accounting standards.

CO5: understand the basics of revenue and liabilities-based accounting standards and also about some other related accounting standards in India.

Course Name: Advanced Cost Accounting
(For Accounting Specialization)

Course Objective

The objective of this paper is to help students to learn about advanced issues of cost accounting and to equip the students with tools of decision making in relevant areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1. conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.

CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.

CO3: understand the concepts and applications of process costing.

CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.

CO5: understand the concepts and different aspects of cost audit.

Course Name: Computerised Accounting
(For Accounting Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about computerized accounting and its application in relevant areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1. To know the basics of ERP and its application.

CO2: Understand the concepts and applications of computerized inventory management.

CO3: understand different aspects of recording day to day transactions in ERP.

CO4: understand the process of computerized receivables and payables management.

CO5: understand the concepts of management information system and its applications in ERP.

Course Name: Financial Services

(For Finance Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about financial system

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1.To know the basics of financial system and insurance market

CO2: Understand the concepts and applications of banking service

CO3: understand different aspects of pension schemes

CO4: understand the others financial services

CO5: understand the concepts of regulators and their functions in financial market

Course Name: Investment Analysis

(For Finance Specialization)

Course Objective

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: explain investment environment and concept of return & risk. CO2: understand bond valuation & role of credit rating agencies.

CO3: examine equity approaches.

CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: evaluate investors protection framework

Course Name: Capital Market Operation

(For Finance Specialization)

Course Objective

To equip students with the basic skills required to operate in stock market.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the basics of investing in stock market, the investment environment as well as risk &return

CO2: analyze different investment strategies

CO3: analyze different aspects of investment in bond

CO4: learnthe process of derivatives trading in India

CO5: learn investment process in mutual fund and NPS

Course Name: Assessment of Corporate Bodies

(For Taxation Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax assessment procedure of corporate bodies.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1.understand different aspects of company assessee.

CO2: Compute taxable income of companies and relevant tax provisions related to it.

CO3: Know available deductions and set off provisions related to corporate assesses.

CO4: know the provisions of capital gains relevant to corporate assesses.

CO5: know the provisions of income from other sources and special provisions related to FTZ,SEZ and EOU.

Course Name: Tax Authority and Jurisdiction

(For Taxation Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about different tax authorities and their jurisdiction.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1.To know about different income tax authorities and their appointment procedures.

CO2: Understand the jurisdiction of income tax authorities.

CO3: know about powers of income tax authorities.

CO4: understand the process appointment, control and jurisdiction of GST authority.

CO5: know the powers of GST authority and understand different aspects of GST audit.

Course Name: Goods and Services Tax Return Filing

(For Taxation Specialization)

Course Objective

To equip students with the basic skills required to filing Online GST Returns.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the basics of GST Registration

CO2: learn the submission process of Monthly GST Returns

CO3: learns the submission process of Outward Supply

CO4: learns e-payment of GST

CO5: learns generations of E-waybills and annual returns

BACHELOR OF COMMERCE (PROGRAMME)

Aims of Bachelor Degree Programme in B.Com.

- To instil in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.
- To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.
- To develop skills which would help them undertake research and innovations in commerce and would enhance their employability.

Credit Distribution for B.Com.

<u>Details of Courses under Undergraduate Programme (B.A./B.Com.)</u>		
Course	*Credits	
	Paper+ Practical	Paper+ Tutorial
<u>I. Core Course (6 Credits)</u>	12 × 4 = 48	12 × 5 = 60
(12 Papers)		
Two papers - English		
Two Papers – Hindi/MIL		
Four Papers- Discipline 1		
Four Papers- Discipline 2		
Core Course Practical/ Tutorial*	12 × 2 = 24	12 × 1 = 12
(12 Practicals)		
<u>II. Elective Course (6 Credits)</u>	6 × 4 = 24	6 × 5 = 30
(6 Papers)		
Two papers - Discipline 1 specific		
Two papers - Discipline 2 specific		
Two Papers – Inter disciplinary)		
Two papers from each discipline of choice and two papers of interdisciplinary nature.		
Elective Course	6 × 2 = 12	6 × 1 = 6
Practical/Tutorials*		
(6 Practical/Tutorials*)		
Two papers - Discipline 1 specific		
Two papers - Discipline 2 specific		
Two Papers - Generic (Interdisciplinary)		
Two papers from each discipline of choice including papers of interdisciplinary nature.		
Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester		
<u>III. Ability Enhancement Courses</u>		
1. Ability Enhancement Compulsory	2 × 4 = 8	2 × 4 = 8
(2 Papers of 4 credits each)		
Environmental Science		
English Communication/ MIL		
2. Ability Enhancement Elective (skill based)	4 × 4 = 16	4 × 4 = 16

(4 papers of 4 credits each)

Total Credit = 132

Total Credit = 132

Institute should evolve a system/ policy about ECA/ General Interest /Hobby /Sports /NCC /NSS/

related courses on its own

*wherever there is a practical there will be no tutorial and vice- versa

B.Com. (Programme): Semester-I

Course Name: FINANCIAL ACCOUNTING

Course Objective

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the theoretical framework of accounting and to prepare financial statements

CO2: learn the accounting system of Consignment Business

CO3: learn accounting for hire purchase transactions and installment payment system

CO4: understand the concept of Sectional and Self Balancing Ledgers

CO5: understand the system of accounting for dissolution of a partnership firm

Course Name: Business Organisation and Management

Course Objectives

This course provides conceptual knowledge of Business Organisation and Management

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the foundation of Indian Business and emerging opportunities in Indian business.

CO2: explain and determine different types of Business Enterprises

CO3: learn about the different aspects of managing Business organizations.

CO4: understand the concepts of Leadership, Motivation and Control and related theories.

CO5: learn about different functional areas of Management.

B.Com. (Programme): Semester-II

Course Name: BUSINESS LAWS

Course Objective

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: understand the legitimate rights and obligations under The Sale of Goods Act

CO4: apply their skills to initiate entrepreneurial ventures as LLP

CO5: understand the fundamentals of Internet based activities under the Information and Technology Act.

Course Name: Business Mathematics and Statistics

Course Objective

To impart basic knowledge of statistics and its application in analysis of business problems.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concepts and applications of simple and compound interest and comprehend the concept of matrix and its application in business problems.

CO2: understand the concept and usage of differential calculus in business world.

CO3: learn the basics of descriptive statistics for measurement of central tendency and dispersion.

CO4: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

CO5: develop an understanding about construction and application of different indices, become aware of the patterns revealed by the time series data and its uses for future predictions.

B.Com. (Programme): Semester-III

Course Name: Company Law

Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.

CO2: follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

Course Name: INCOME TAX LAW AND PRACTICE

Course Objective

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.'

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

Course Name: COMPUTER APPLICATIONS IN BUSINESS

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better

understanding of the business environment and decision making

CO5: understand and apply the various database concepts and tools in the related business areas

B.Com. (Programme) Semester-IV

Course Name: CORPORATE ACCOUNTING

Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: prepare financial statements of a company.

CO3: learn different methods of valuation of shares.

CO4: understand the accounting for amalgamation and reconstructions of companies.

CO5: prepare consolidated balance sheet for Holding company

Course Name: Indirect Tax Laws and Practice

Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Course Name: E-COMMERCE

Course Objective

To enhance skills for effective and contemporary applications of E-commerce.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

B.Com. (Programme) Semester-V

Course Name: MANAGEMENT ACCOUNTING

For Accounting Specialization

Course Objective

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; identify differences between different forms of accounting—Financial, Cost and Managerial; distinguish between cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; prepare income statements using absorption and variable costing; learn cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches and their application in businesses.

CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand budgetary control system as a tool of managerial planning and control; prepare various types of budget; understand standard costing system as a tool of managerial control; calculate variances in respect of each element of cost and sales; control ratios.

CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

Course Name: Advanced Financial Accounting **For Accounting Specialization**

Course Objective

To impart knowledge of principles and provisions of financial accounting in consonance with different business laws and to enable the students to apply the same in practical field.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.

CO2: Understand the basic concept and purpose of Investment accounting and maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.

CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .

CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.

CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.

Course Name: Cost Accounting **For Accounting Specialization**

Course Objective

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Cost Accounting; identify the differences between different financial and cost accounting; learn different concepts and elements of cost; prepare cost sheet.

CO2: understand the accounting and control of material and labour cost.

CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads

CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

Course Name: Financial Market **(For Finance Specialization)**

Course Objective

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India.

CO2: understand the concepts of Money Market and Capital Market

CO3: explain Commercial Banking and its Current developments.

CO4: explain concept of Non-Banking Financial Companies (NBFC's)

CO5: examine the Financial Services Industry

Course Name: Banking and Insurance **(For Finance Specialization)**

Course Objective

To develop an understanding among students about Indian banking and insurance sector, identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the origin and growth of banking in India.

CO2: emergence and role of foreign banks in India.

CO3: contemporary banking ideas and reforms in banking sector

CO4: know about different concepts of risks and related issues of insurance

CO5: familiarize with the Regulatory Framework of Insurance

Course Name: Advanced Financial Management **(For Finance Specialization)**

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about different areas of financial management and to enable them to apply different techniques related to these areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Develop understanding of basic concepts of Indian capital market and its different components.

CO2: Understand the basic concept and purpose operating, financial and combined leverages.

CO3: understand the concepts and techniques related to financial statement analysis.

CO4: understand and analyze the different concepts of capital structure and relevant theoretical models with practical exposure.

CO5: understand different concepts of cash and receivables management.

Course Name: Tax Planning and Management **(For Taxation Specialization)**

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax planning and its management

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand basic concepts of tax planning, tax management, tax evasion and tax avoidance.

CO2: Understand the concepts of tax planning in respect of salary and house property .

CO3: understand the concepts of tax planning for a new business with reference to its location and to know about the related provisions for FTZ and SEZ .

CO4: understand the concepts of tax planning for a business with reference to its nature and to know about the relevant provisions for companies belonging to different sectors.

CO5: understand the concepts of tax planning and available tax concessions with reference to amalgamation, merger and demerger of companies and to know about implication of tax planning for decisions related to make or buy, owning or leasing, repairing and replacement of assets.

Course Name: Tax Practice and Procedures **(For Taxation Specialization)**

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about filing of different returns, procedure of tax deduction, tax collection etc. and relevant provisions of related acts.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: To know about PAN, different ITR forms, filing of returns and assessment procedures.

CO2: Understand the concepts of TDS, TCS, tax recovery and settlement process.

CO3: understand different aspects of GST returns and related payments, refunds and penalties.

CO4: understand the process of tax recovery and settlement under GST.

CO5: understand the concepts and procedures of customs duty.

Course Name: Income Tax Return Filing **(For Taxation Specialization)**

Course Objective

The aim of this course is to help students become familiar income tax return filing and build confidence in them that income tax return filing is easy. The course also helps the learners become aware of income tax returns, its dependence on rules of income tax department. This course will be offered under six headings as given below:

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Identify deviant use of income tax portal of government of India

CO2: learn filing of Income Tax Returns

CO3: Recognize their own ability to improve their own competence in the field of Taxation

CO4: Understand the process of E-filing of Income Tax Returns

CO5: understand and the concept of tax planning and apply it in practical field.

Course Name: Principles of Micro Economics

Course Objective

To familiarize the students with the basic concepts of microeconomics and to enable them to understand the uses of such concepts in business world.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.

CO2: analyze different approaches explaining the theoretical foundation of consumer behaviour.

CO3: understand the concepts of cost, nature of production and its relationship to Business operations.

CO4: understand the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.

CO5: understand and analyze different theories related to determination of factor prices.

Course Name: Entrepreneurship Development

Course Objective

To inculcate the spirit of entrepreneurship among the learners to ensure materialization of entrepreneurial desire into a new venture.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences.

CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

B.Com. (Programme) Semester-VI
Course Name: Advanced Cost Accounting
(For Accounting Specialization)

Course Objective

The objective of this paper is to help students to learn about advanced issues of cost accounting and to equip the students with tools of decision making in relevant areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1. conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.

CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.

CO3: understand the concepts and applications of process costing.

CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.

CO5: understand the concepts and different aspects of cost audit.

Course Name: Auditing
(For Accounting Specialization)

Course Objective

To provide knowledge about basics of auditing, procedure of audit in different organisations including corporate houses and some contemporary issues of auditing

Course Learning Outcome

After completing the course, the student shall be able to:

CO1: understand the meaning, importance and fundamental issues of auditing.

CO2: understand the process of auditing in corporate sector.

CO3: learn the procedure of preparing auditor's report and certificates.

CO4: learn the procedure of audit in different organisations other than companies.

CO5: understand the emerging concepts of auditing.

Course Name: Computerised Accounting
(For Accounting Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about computerized accounting and its application in relevant areas.

Course Learning Outcome

After completing the course, the student shall be able to:

CO1. To know the basics of ERP and its application.

CO2: Understand the concepts and applications of computerized inventory management.

CO3: understand different aspects of recording day to day transactions in ERP.

CO4: understand the process of computerized receivables and payables management.

CO5: understand the concepts of management information system and its applications in ERP.

Course Name: Financial Services
(For Finance Specialization)

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about financial system

Course Learning Outcome

After completing the course, the student shall be able to:

CO1. To know the basics of financial system and insurance market

CO2: Understand the concepts and applications of banking service

CO3: understand different aspects of pension schemes

CO4: understand the others financial services

CO5: understand the concepts of regulators and their functions in financial market

**Course Name: Investment Analysis
(For Finance Specialization)**

Course Objective

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: explain investment environment and concept of return & risk. CO2: understand bond valuation & role of credit rating agencies.

CO3: examine equity approaches.

CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: evaluate investors protection framework

**Course Name: Capital Market Operation
(For Finance Specialization)**

Course Objective

To equip students with the basic skills required to operate in stock market.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the basics of investing in stock market, the investment environment as well as risk &return

CO2: analyze investment strategies

CO3: analyze investment in bond

CO4: learns derivatives trading

CO5: learns investment in mutual fund and NPS

**Course Name: Assessment of Corporate Bodies
(For Taxation Specialization)**

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax assessment procedure of corporate bodies.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1.understand different aspects of company assessee.

CO2: Compute taxable income of companies and relevant tax provisions related to it.

CO3: Know available deductions and set off provisions related to corporate assesses.

CO4: know the provisions of capital gains relevant to corporate assesses.

CO5: know the provisions of income from other sources and special provisions related to FTZ,SEZ and EOU.

**Course Name: Tax Authority and Jurisdiction
(For Taxation Specialization)**

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about different tax authorities and their jurisdiction.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1.To know about different income tax authorities and their appointment procedures.

CO2: Understand the jurisdiction of income tax authorities.

CO3: know about powers of income tax authorities.

CO4: understand the process appointment, control and jurisdiction of GST authority.

CO5: know the powers of GST authority and understand different aspects of GST audit.

Course Name: Goods and Services Tax Return Filing
(For Taxation Specialization)

Course Objective

To equip students with the basic skills required for filing online GST Returns.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the basics of GST Registration

CO2: learn the submission process of Monthly GST Returns

CO3: learn the submission process of Outward Supply

CO4: learn e-payment of GST

CO5: learn the process of generating E-waybills and annual returns

Course Name: Indian Economy

Course Objective

To provide a background knowledge of Indian economy and to aware the students about the path of development that Indian economy travelled through.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic features of Indian Economy

CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country

CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country

CO4: conceptualize Indian Financial sector and address global issues related to economic development of the country

CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.

Course Name: Personal Selling and Salesmanship

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basics of personal selling

CO2: Understand different issues of buying motives

CO3: Address the issues of selling process

CO4: conceptualize sales planning, control and related traditional and contemporary models.

CO5: know about different aspects of sales report.